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Letter dated 30 November 2011 from the Chairman of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia addressed to the President of the Security Council

On behalf of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia, and in accordance with paragraph 6 (f) of Security Council resolution 1961 (2010), I have the honour to submit herewith the final report of the Panel of Experts on Liberia.

I would appreciate it if the present letter, together with its enclosure, could be brought to the attention of the members of the Security Council and issued as a document of the Council.

(*Signed*) Nawaf **Salam**
Chairman
Security Council Committee established pursuant to
resolution 1521 (2003) concerning Liberia

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Enclosure

Letter dated 18 November 2011 from the Panel of Experts on Liberia addressed to the Chairman of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia

The members of the Panel of Experts on Liberia have the honour to transmit the final report of the Panel, prepared pursuant to paragraph 6 of Security Council resolution 1961 (2010).

(*Signed*) Christian **Dietrich**
(Coordinator)

(*Signed*) Augusta **Muchai**

(*Signed*) Caspar **Fithen**

Final report of the Panel of Experts on Liberia submitted pursuant to paragraph 6 (f) of Security Council resolution 1961 (2010)

Summary

Arms embargo

The Panel of Experts identified one significant arms embargo violation committed by Liberian mercenaries and Ivorian combatants in River Gee County in May 2011. The weapons discovered in an arms cache near the Liberian-Ivorian border comprised 74 assault weapons and associated ammunition. The Panel also investigated several minor cases of embargo violations, which involved small quantities of ammunition for assault weapons and artisanal hunting shotguns trafficked into Liberia. The Panel focused on the cross-border movement of Liberian mercenaries and Ivorian militia, to determine whether these groups, which entered Liberia from Côte d'Ivoire unhindered through unofficial border crossings, smuggled weapons into the country. The Panel interviewed Liberian mercenaries who fought on both sides of the conflict, as well as one Ivorian militia leader aligned with the former regime of Laurent Gbagbo. The Panel received anecdotal information that some of these combatants brought small quantities of weapons into Liberia in violation of the arms embargo, and the Panel estimates that up to several hundred assault weapons are hidden in remote border locations.

The Panel further reviewed the activities of Liberian combatants during the 2011 Ivorian conflict to better assess the future disposition of those groups currently residing in Liberia. The Panel observed that Liberian mercenary command structures in the Ivorian conflict were fluid and relied on an alliance of generals who often activated their own recruits, mainly drawn from unemployed Liberian ex-combatants. The Panel also obtained testimony concerning the substantive overlap between the military operations of Liberian mercenaries and certain pro-Gbagbo Ivorian militias, whose forces are now residing in Liberia intermingled with Ivorian refugees.

These groups likely do not pose an immediate threat to Liberian or Ivorian national security. However, the Panel recognizes the potential that the groups could attempt to destabilize areas along the Liberian-Ivorian border, which would enhance localized insecurity and exacerbate land tenure conflicts in western Côte d'Ivoire, especially if such harassment attacks were coordinated and sustained. Such threats would likely be greatest over the medium term. The Panel further concludes that the immediate availability of illicit weapons will not define the future disposition of the groups. Instead, the availability of financing is liable to be the determining factor.

Assets freeze

The Panel obtained current documentation concerning the assets of eight individuals designated on the assets freeze list, including income generated through companies owned or controlled by those individuals. That documentation provides additional information on cases presented by previous Panels of Experts, and also concerns designated individuals for whom little or no information had been collected previously. The Panel was also able to identify several bank accounts of designated individuals, and one case of international financial transfer. During the mandate of

the Panel, the Government of Liberia did not take action to implement the financial measures imposed by the Security Council in paragraph 1 of its resolution 1532 (2004).

Travel ban

Following a recommendation by the Panel of Experts in its 22 June 2011 midterm report (S/2011/367, para. 79), the Committee established pursuant to resolution 1521 (2003) authorized the submission of names of individuals on the travel ban list to INTERPOL for the issuance of INTERPOL-United Nations Security Council special notices. This process will facilitate the enhanced dissemination of the names cited in the travel ban list to Member States, and especially to security agencies conducting border control. Pursuant to the Panel's recommendation (S/2011/367, para. 78) that the Committee update the travel ban and assets freeze lists on the basis of the information contained in previous reports of the Panel and the 2011 midterm report, the Committee updated the travel ban list on 4 August 2011.

The Panel received information that Benjamin Yeaten recruited Liberian mercenaries while in Côte d'Ivoire in early 2011 and that Ibrahim Bah travelled to Sierra Leone to recruit mercenaries for the Ivorian conflict in late 2010 and early 2011.

The Panel obtained additional identifying information for designated individuals, which will be submitted to the Committee to further update the travel ban list and to enhance the efficacy of the INTERPOL-United Nations special notices.

Diamonds and gold

The Kimberley Process Certification Scheme in Liberia is functioning relatively well for export, but internal controls are hampered by lack of funding for regional officers. Discovery of several large, extremely valuable "special stones" has artificially inflated the average carat price of Liberian diamonds. Artisanal miners have moved out of diamond mines and into gold mines, where lack of regulation results in considerable losses in potential Government revenue.

Forestry

Positive steps in implementing forest reform include the establishment of several community forests, improvements to social agreements between logging companies and affected communities and a regulation on disbursement of benefit-sharing funds (although the Government's interpretation of earmarks for communities and counties decreases their share by over $100 million). By January 2012, the Liberian Forestry Development Authority will launch its new website and Info Shop, making forest sector documents publicly available. Liberia also signed a binding trade agreement with the European Union to certify timber legality, which could improve reform implementation. However, reform is at risk in other key areas. Lack of compliance in concession allocation and a tax collection rate of just 15 per cent over this mandate period (lower than under the Taylor regime) have resulted in production and revenues that are far under Government projections. Companies allege that Forestry Development Authority staff assured them the annual bid fees in their contracts would be converted to a one-time payment. Indeed, an act making this change awaits the President's signature. The Authority has indicated that such tax reductions will not trigger re-opened bidding, which would set a precedent for companies to bid high and then bargain down the costs, undermining concession allocation in all sectors. The Forestry Development Authority intends to award three large concessions during 2012, without improvements to address these issues. Reforms may also be undermined by the increase in private use permits on deeded land, which now make up almost half the area under concession, yet contribute very little in taxes. Furthermore they are not subject to bidding, nor do they undergo due diligence, and their obligation or capacity to comply with regulations for benefit sharing and sustainable forest management are unclear. The private use permit contract is between the Forestry Development Authority and the landholder, not the logger, making it difficult to identify and regulate the beneficiaries. All these factors make it possible to circumvent reforms, including those meant to avoid conflict financing.

Agriculture

Agriculture is a critical sector for the national economy and rural livelihood, yet has not had the donor support or political will for reform. This has allowed the persistence of an opaque sector with weak compliance with concession allocation laws, lack of commodity and revenue tracking mechanisms, lack of consultation and vague and ad hoc social agreements with affected communities. These problems have led to land disputes, rubber theft and associated violence that may increasingly threaten rural security.

Liberian Extractive Industry Transparency Initiative

The Liberian Extractive Industry Transparency Initiative (LEITI) has foundered under repeated leadership changes, but a new director was expected to be seated as of November 2011. The third report of LEITI, expected in January 2012, has been delayed by protracted debate around a 2010 audit by the Auditor General, which noted that key ministries did not supply documentation, calling into question the validity of revenue reports.

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Abbreviations

FANCI	Forces armées nationales de Côte d'Ivoire
FDA	Forestry Development Authority
FDS	Forces de défense et de sécurité
FLGO	Front pour la libération de grand ouest
FMC	Forest management contract
FRCI	Forces républicaines de Côte d'Ivoire
ICC	International Consultant Capital
LEITI	Liberian Extractive Industry Transparency Initiative
LTTC	Liberia Tree and Trading Corporation
PUP	Private use permit
RPAL	Rubber Planters Association of Liberia
SGS	Société Général de Surveillance
TSC	Timber sales contract

I. Introduction

1. By its resolution 1521 (2003), the Security Council imposed sanctions on exports of arms and ammunition to Liberia, a travel ban on individuals identified as constituting a threat to peace in Liberia and sanctions on diamond and timber imports from Liberia. By its resolution 1532 (2004) the Council imposed an assets freeze on Charles Taylor and his associates. The Council has since lifted the sanctions on timber and diamonds and has modified the arms embargo, most recently by its resolution 1903 (2009), which resulted in limiting the arms embargo to non-State entities and individuals in Liberia. By its resolution 1961 (2010), the Council renewed the travel ban initially imposed under paragraph 4 (a) of resolution 1521 (2003) for a further period of 12 months and recalled that the freeze on the assets of designated individuals and entities imposed by paragraph 1 of resolution 1532 (2004) remained in force.

2. By its resolution 1961 (2010), the Security Council extended until 16 December 2011 the mandate of the Panel of Experts on Liberia to investigate and report on the relevant sanctions measures. The Council has specifically requested the Panel to monitor possible violations of the arms embargo and travel ban and to assess the impact and effectiveness of the assets freeze. The Panel was also mandated to identify and make recommendations regarding areas where the capacity of Liberia and States in the region could be strengthened to facilitate implementation of the travel ban and assets freeze, and to assist the Committee established pursuant to resolution 1521 (2003), in updating the publicly available reasons for listing for entries on the travel ban[1] and assets freeze[2] lists of the Committee.

3. In addition, the Security Council mandated the Panel to assess the contribution of forestry and other natural resources to peace, security and development in Liberia within the context of Liberia's evolving legal framework, and to assess the Government of Liberia's compliance with the Kimberley Process Certification Scheme and to coordinate with the Kimberley Process in that assessment.

4. In a letter dated 17 February 2011 addressed to the President of the Security Council (S/2011/78), the Secretary-General announced the reappointment of Wynet Smith (Canada) to the Panel of Experts and the appointment of two new experts, Christian Dietrich (United States of America) and Augusta Muchai (Kenya). Following the resignation of Wynet Smith, the Secretary-General appointed Caspar Fithen (United Kingdom of Great Britain and Northern Ireland) to the Panel on 7 September 2011 (S/2011/559). The Panel also was assisted by two consultants: Raymond Debelle (Belgium) and Emily Harwell (United States). Annex 1 to the present report provides a list of the meetings and consultations held by the Panel during the reporting period.

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[1] Available from the Committee's website: http://www.un.org/sc/committees/1521/pdf/1521_travel_ban_list.pdf.

[2] Available from the Committee's website: http://www.un.org/sc/committees/1521/pdf/1521_assets_freeze_list.pdf.

II. Methodology

Arms embargo violations, mercenaries and militia

5. The Panel of Experts determined that, during its mandate, the Liberia-Côte d'Ivoire border was a principal zone of activity for violations of the arms embargo imposed pursuant to paragraph 3 of Security Council resolution 1961 (2010). In that paragraph, the Council renewed for 12 months the arms embargo imposed on all non-governmental entities and individuals operating in the territory of Liberia. The Panel observed that Liberian mercenaries and Ivorian militia crossing from Côte d'Ivoire to Liberia were the principal groups responsible for violating the measures related to the arms embargo. Over the course of five missions to Liberia between March and October 2011, the Panel investigated the presence of Liberian mercenaries and Ivorian militia in Maryland, River Gee, Grand Gedeh and Nimba Counties. A further mission was conducted in September 2011 to Côte d'Ivoire, including western portions of the country where Liberian mercenaries and Ivorian militia had operated previously.

6. The Panel worked in close cooperation with the United Nations Mission in Liberia (UNMIL), as well as the Liberian National Police and the Liberian Bureau of Immigration and Naturalization. The Panel further collaborated with the Group of Experts on Côte d'Ivoire, as investigating the cross-border movement of combatants and weapons concerns both expert groups.

7. The Panel identified four cases in which the Government of Liberia had arrested mercenaries in April and May 2011, and conducted follow-up investigations into these cases, two of which included Ivorian combatants. The Panel further identified numerous instances in which mercenaries and Ivorian militia entered Liberia and evaded Liberian authorities. The Panel sought to obtain evidence concerning arms embargo violations that could be attributed to these individuals. Identifying, locating and interviewing Liberian mercenaries and Ivorian militia were the primary methods used to obtain direct witness testimony. Concerning cases involving arrests made by the Government of Liberia, for example, the Panel interviewed two mercenary commanders in Monrovia Central Prison on several occasions; 19 Ivorian combatants detained in Zwedru, Grand Gedeh County; and five Liberian mercenaries who entered Liberia with those combatants. The Panel also identified and located an Ivorian militia leader in a refugee camp in Grand Gedeh and interviewed that individual, as well as three militiamen in the camp with him. The Panel further identified nine Liberian mercenary commanders who had crossed from Côte d'Ivoire into Liberia using unofficial border entry points and interviewed those individuals on multiple occasions.

8. The Panel provided substantive information to UNMIL from its investigations and interviews, as well as contact details of the mercenary commanders, with a view to facilitating the Mission's investigations in the Panel's absence. The Panel further provided its interview records to the Group of Experts on Côte d'Ivoire for further investigation.

Tracing arms embargo violations and monitoring weapons registration

9. The Panel sought to trace those weapons that entered Liberia in violation of the embargo and were seized by the Government of Liberia. One particular arms cache containing 74 weapons enabled the identification of the country of

manufacture for five AK-47s and one RPG-7. The Panel interviewed the individuals who transported these weapons into Liberia from Côte d'Ivoire. The Panel also requested additional information from the State in which the weapons were manufactured and from which they were exported. Unfortunately, the arms seized from the cache were destroyed by UNMIL before the Panel arrived to review the identification markings of all weapons. The Panel also determined that artisanal 12-gauge hunting shotguns, manufactured in Guinea, were smuggled into Liberia, together with ammunition. The Panel sent three official letters of request to Member States in which the arms and ammunition are manufactured.

10. The Panel further examined Liberian legislation regarding small arms, including measures implemented to register artisanal guns. With a view to assessing the efficacy of the registration process, the Panel interviewed local authorities and Government of Liberia agencies tasked to undertake the weapons registration. The Panel further reviewed some stocks of weapons held by the Government of Liberia in order to determine the efficacy of measures to mark weapons and ammunition and the maintenance of updated inventories of that materiel.

11. The Panel also attended meetings with regional bodies concerning small arms proliferation and weapons marking. The Panel visited the United Nations Regional Centre for Peace and Disarmament in Africa in Lomé; the Economic Community of West African States (ECOWAS) Small Arms Division in Abuja; and the Regional Centre on Small Arms in Nairobi. The information gathered from the Regional Centre on Small Arms on weapons marking and record-keeping was provided to the Liberian Small Arms Commission.

Assets freeze

12. The Panel conducted financial investigations during five visits to Liberia between March and October 2011. The Panel sought clarification of steps taken by the Ministry of Justice in implementing the assets freeze measures imposed in resolution 1532 (2004). The Panel also sought to obtain primary documentation in Monrovia and the Liberian counties in light of the fact that most individuals cited on the assets freeze list are Liberian nationals. The Panel obtained significant assistance from the Liberian Ministries of Finance, and Commerce and Industry in this regard. Further documentation was obtained from the Liberian National Election Commission. The Panel also submitted requests to 23 Member States, two principalities, one overseas territory, five banks operating in Liberia and five companies conducting business with entities owned or controlled by, or accruing dividends to, individuals cited on the assets freeze list.

Travel ban

13. The Panel investigated alleged violations of the travel ban, and received information that two designated individuals were involved in the recruitment of mercenaries for the Ivorian conflict in late 2010 and early 2011. The Panel worked with the Bureau of Immigration and Naturalization and the national police in order to share information.

14. Owing to difficulties in obtaining information on violations of the travel ban, including from Liberia's regional neighbours, the Panel worked with INTERPOL to provide updated information on individuals cited in the travel ban list. The Panel is further updating this information for inclusion in special notices to be issued by

INTERPOL based on the travel ban list, pursuant to an agreement in October 2011 reached between the Sanctions Committee and INTERPOL. The Panel submitted letters of request to 23 Member States, two principalities, and one overseas territory to obtain information on violations of the travel ban.

Natural resources

15. The Panel's natural resources expert resigned in August 2011. A replacement member and supporting natural resources consultant began working with the Panel in late September 2011.

16. The Panel focused its investigations on the implementation of the Kimberley Process Certification Scheme, the National Forestry Reform Law and the Community Rights Law with Respect to Forest Lands, and the functioning of the Liberian Extractive Industry Transparency Initiative (LEITI), as well as the contribution of natural resources to peace, development and security rather than violence and instability.

17. In September and October 2011, the Panel conducted field visits to numerous artisanal mining areas in Gbarpolu, Lofa and Nimba Counties, and also carried out visits to the regional offices of the Ministry of Lands, Mines and Energy in those counties. A wide range of Government officials and private sector operators were interviewed during this period, while official and unofficial data concerning both the diamond and gold sectors was collected.

18. In connection with the aspects of the mandate dealing with the forestry sector, the Panel travelled to Washington, D.C., and Monrovia. In Washington, the Panel attended the Liberian Environmental Sustainability Forum held by the Liberian Environmental Protection Agency and met with the Director of the Agency, as well as staff from the United States Department of State, the United States Agency for International Development, the Forest Service, the Fish and Wildlife Service, the Department of Commerce, the World Bank, the International Monetary Fund and various United States and Liberian civil society organizations. In Liberia, the Panel conducted extensive interviews and collected documentation from officials from a number of Liberian Government agencies, including the Forestry Development Authority, the Ministry of Finance, the Bureau of Customs and Excise, the Ministry of Internal Affairs, LEITI, the Lands Commission, the Société Générale de Surveillance (SGS), various officials of UNMIL, the Government of the United States, the World Bank, the private sector, international non-governmental organizations and Liberian civil society organizations.

19. The main focus of these meetings was to investigate the low production and high tax arrears of logging companies and their implications for realization of the Government's poverty reduction strategy; potential changes to the forestry tax structure on existing concession agreements and their implications for future revenue collection and concession allocation reforms; the extent of development of the private use permits and their implications in terms of circumvention of existing reforms for sustainable forest management, anti-corruption and avoidance of conflict financing; the status of the improvements by the Forestry Development Authority to existing social agreements between logging companies and affected communities; the status of steps taken by the Authority to comply with access-to-information laws; the status of the new chainsaw regulation and community forest management agreements and their implications for support of rural forest

livelihoods; and the status of the leadership changes of LEITI and the third reconciliation report. In addition, preliminary investigations were conducted into governance and potential rural security issues with respect to oil palm and rubber plantations.

III. Liberian mercenaries and Ivorian militia

A. Overview

20. Pursuant to resolution 1961 (2010), the Panel of Experts investigated violations of the arms embargo by all non-governmental entities and individuals. The Panel identified Liberian mercenary commanders and associated pro-Gbagbo Ivorian militia who retreated from Côte d'Ivoire to Liberia in early 2011 as being those most likely to have violated the measures imposed by the resolution. The Panel further investigated possible arms embargo violations committed by Liberian mercenaries who fought for the Forces républicaines de Côte d'Ivoire (FRCI) and returned to Liberia, mainly from mid-2011. The Panel sought to identify any foreign fighters and mercenaries who had entered Liberia from Côte d'Ivoire and to determine whether they brought weapons with them and, if so, where these weapons might be located, as well as to ascertain the intentions and capacity of those individuals and groups with respect to the possible future destabilization of the Liberia-Côte d'Ivoire border. Where possible, the Panel met with Liberian mercenaries and Ivorian militia residing in Liberia to obtain direct testimony concerning their operations in Côte d'Ivoire and to better understand their future disposition.

21. The Panel investigated four cases in which mercenaries had been apprehended by Government of Liberia security agencies in April and May 2011 in Grand Gedeh, River Gee and Maryland Counties. The Panel also succeeded in identifying, locating and interviewing nine high-ranking pro-Gbagbo mercenaries who had returned to Liberia during the period, but avoided detection by the Government of Liberia. The Panel notes that most of the pro-Gbagbo mercenaries who entered Liberia had conducted operations in Côte d'Ivoire's Moyen-Cavally region. Other mercenaries operated in different command structures in Abidjan, Côte d'Ivoire. The Panel interviewed two such mercenary commanders in Liberia, but has since been informed that most of those mercenaries have fled to Ghana. The Panel further identified several pro-Gbagbo Ivorian militia leaders who had infiltrated refugee communities in Liberia and interviewed one of those individuals, as well as three militiamen serving under his command. The militias had operated together with pro-Gbagbo mercenaries in Moyen-Cavally in conjunction with the Forces de défense et de sécurité (FDS) of the former Government of Côte d'Ivoire. Lastly, the Panel met with five Liberian mercenaries who fought for FRCI and returned to Nimba County in mid-2011.

22. In the following sections, the Panel presents several case studies that highlight arms embargo violations and provide insight into the command and control structure of Liberian mercenary groups, as well as their overlap with pro-Gbagbo Ivorian militias. The Panel observed that mercenary command structures in the early 2011 Ivorian conflict were fluid and relied on an alliance of generals who often activated their own recruits, which were mainly drawn from unemployed Liberian ex-combatants. The Government of Liberia was unable to control the cross-border

movement of Liberian mercenaries, and the Panel estimates that up to several hundred weapons were smuggled back into Liberia in 2011 and hidden in remote border locations. Further, the Panel obtained testimony that former mercenaries and Ivorian militia were involved in illicit gold-mining in Grand Gedeh County, where there is endemic unemployment. The Panel is of the view that the mercenary commanders mentioned in the present section do not share an ideology, although they commonly recalled their previous participation in former rebel groups during the Liberian civil war, and in certain cases the Ivorian civil war of 2002-2003 as well.

23. The Panel recognizes that the phenomenon of pro-Gbagbo and pro-Ouattara Liberian mercenaries must be viewed, in part, in an historical context. In 2011, one of the highest ranking pro-Gbagbo mercenary generals in Moyen-Cavally, Côte d'Ivoire, expressed his fear that pro-Ouattara mercenaries had returned to Liberia with weapons. He noted that these ethnic Gio mercenaries from Nimba County had entered the Ivorian conflict to topple the former Gbagbo regime in order to eliminate support from Abidjan for the ethnic Krahn in Grand Gedeh County, a sentiment that was shared by other Krahn mercenary generals interviewed by the Panel. Indeed, these two groups of mercenaries directly opposed each other for control of towns such as Toulepleu in western Côte d'Ivoire in the beginning of 2011, an event that is reminiscent of Liberia's recent history of Gio-Krahn conflict.

24. The Panel was informed that some pro-Ouattara mercenary commanders who are ethnic Gio from Nimba County had served in the Armed Forces of Liberia during the Presidency of Samuel Doe, a Krahn from Grand Gedeh. Doe purged the armed forces of Gio in the mid-1980s, and following Government oppression of this ethnic group, many Gio fled into Côte d'Ivoire. Beginning in 1989, these same former commanders of the armed forces began to return to Liberia with Charles Taylor and helped oust the Doe regime. Under Taylor, however, the Krahn were persecuted in the early 2000s, which pushed a significant population of this ethnic group into Ivorian refugee camps in Moyen-Cavally, a region inhabited by Ivorian Krahn and the related Guéré. From these camps, the former Gbagbo regime was able to recruit, finance and arm refugee mercenaries to fight the Ivorian rebels in Moyen-Cavally between 2002 and 2003, under a mercenary group named Lima. This was concurrent with support provided by Taylor for anti-Gbagbo rebel movements in Côte d'Ivoire. Lima served as the foundation for the Krahn-dominated Movement for Democracy in Liberia rebel group, which was armed by Abidjan. The Movement for Democracy in Liberia spearheaded an incursion into south-east Liberia in 2003, which, together with Liberians United for Reconciliation and Democracy, helped topple the Taylor regime. Many of the pro-Gbagbo Krahn mercenary commanders interviewed by the Panel referenced their previous military service in the Movement for Democracy in Liberia, as well as Liberians United for Reconciliation and Democracy, and the earlier Liberian Peace Council in the 1990s.

B. Cases of Liberian mercenaries from the Moyen-Cavally region of Côte d'Ivoire apprehended by Government of Liberia authorities

Augustine Vleyee ("Bush Dog")

25. The Panel's interim report of 22 June 2011 cited a case in which Liberian authorities had apprehended alleged mercenaries and Ivorian militia crossing into Maryland County from Côte d'Ivoire on 1 April 2011 (see S/2011/367, paras. 22, 23 and 37). The Harper Magisterial Court dismissed the case against the 7 Liberian individuals on 20 April 2011; the 86 Ivorians were transferred from Harper Prison to an internment centre in Bong County on 12 June 2011. The Panel also has been able to collect further information and documentation concerning the mercenary activities of several of the Liberians, as well as to identify key leaders among the Ivorians.

26. The Panel interviewed Augustine Vleyee briefly by telephone and attempted to meet with him in Zwedru, but he declined. The Panel, however, received information from two Liberian mercenary commanders who fought together with Vleyee in Côte d'Ivoire. They informed the Panel that his nom de guerre in Côte d'Ivoire was "Bush Dog" and that he was based in Bloléquin. Witness testimonies cited by the Panel concerning the presence of Liberian mercenaries from the Lima group travelling along the border between Côte d'Ivoire and Liberia in late March and early April 2011 (S/2011/367, para. 24) include the reported movement of Vleyee and another mercenary, general Solomon Seakor ("Soloe"). The generals retreated with their troops south from Guiglo to Tabou, Côte d'Ivoire, in several vehicles, including a truck provided by the former Forces armées nationales de Côte d'Ivoire (FANCI) to transport weapons. These two mercenary generals travelled to Tabou under orders from the regional FANCI commander, Captain Célestin Koffi, based in Guiglo, Côte d'Ivoire, instead of retreating directly into Liberia. This fact suggests the subordination of mercenaries and militia to the command authority of the former Ivorian Government's security apparatus. The Panel received further information during a mission to Côte d'Ivoire in September 2011 that Oulai Tako, the Front pour la libération du grand ouest (FLGO) commander in Bloléquin, Côte d'Ivoire, travelled with Vleyee. FLGO operated along the Guiglo-Bloléquin-Toulepleu axis and was one of more than one dozen militia groups based in Moyen-Cavally, which combined comprised forces of approximately 15,000 combatants.[3] The chief of FLGO, general Denis Maho Glofiéi, served as an intermediary between Liberian mercenaries and the former Ivorian Presidency (see also para. 44 below).

27. The mercenary officers who fought with Vleyee, as cited above, informed the Panel that Vleyee stole two vehicles and one generator in the environs of Tabou, Côte d'Ivoire, at the end of March 2011, and then attempted to cross into Liberia at the Pedebo-Prollo border, where the vehicles were seized. These sources further informed the Panel that Vleyee crossed into Liberia with his soldiers, but that "Soloe" remained in Côte d'Ivoire and continued north along the border in an effort to enter Liberia at an unmonitored crossing point. Vleyee was not apprehended the day he entered Liberia, but instead was arrested in Harper, Maryland County, after

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[3] See United Nations Operation in Côte d'Ivoire (UNOCI), "Rapport sur les violations des droits de l'homme et du droit international humanitaire commises à l'ouest de la Côte d'Ivoire" (UNOCI/HRD/2011/02), para. 44.

he claimed ownership of two vehicles that had been impounded by Government of Liberia authorities at the Pedebo-Prollo border. The Panel obtained documentation from the Ivorian owners of these two vehicles, a black Toyota Prado and a metallic grey Nissan hardbody, who stated that both vehicles had been stolen by armed men on 30 March 2011 and were driven towards Tabou and onward towards the Liberian border (see annex 2). This documentation, as well as testimony by Liberian mercenaries who fought together and subsequently travelled with Vleyee, provides compelling evidence that Augustine Vleyee was indeed a mercenary in Côte d'Ivoire and brought looted goods into Liberia. The Panel was further informed that the Liberians who crossed the border with Vleyee were mercenaries who had been based at Toulepleu, Côte d'Ivoire, and were rescued during one of Vleyee's operations to recapture that city from FRCI.

28. The Government's case against Vleyee in the Harper Magisterial Court, beginning on 13 April and ending on 20 April 2011, was hampered by a lack of proper evidence-gathering and contradictory statements by Liberian Government officials. The main evidence consisted of the military materiel that the Liberian authorities had recovered from unnamed individuals apprehended together at the Pedebo-Prollo border point, including 28 rounds of 7.62 millimetre ammunition, 79 rounds of unspecified pistol ammunition, 10 rounds of 12-gauge ammunition, one round of heavy calibre ammunition, one military uniform, and one bullet-proof vest. Testimony by witnesses for the prosecution disagreed on whether these items could be attributed to Vleyee and his Liberian co-defendants, or whether these items were found in the possession of the Ivorians who crossed with Vleyee. According to the Panel's sources, the Bureau of Immigration and Naturalization and officers of the Emergency Response Unit of the national police did not record the identities of the individuals who possessed the ammunition. For example, a notebook containing names of platoon commanders and soldiers and detailing their armaments, as noted in the midterm report of the Panel (S/2011/367, para. 237) was retained by the Emergency Response Unit but was not provided to the investigating authorities, nor was the identity of the individual carrying the notebook recorded. As a result of poor evidence collection and presentation in the Magisterial Court, the case against Vleyee and his co-defendants was dismissed.

29. The 86 Ivorians who crossed the Liberian border with Vleyee were initially held for illegal possession of ammunition and then transferred to Harper Prison, which already had been seriously overcrowded before the arrival of the detainees. The Panel notes that two additional Ivorians who crossed with this group are reported by the Bureau of Immigration and Naturalization to have escaped from the Harper hospital. The prosecution contended that the prisoners were former combatants from Côte d'Ivoire and therefore posed a threat to peace and security in Liberia, but no charges were brought because the Government of Liberia lacked sufficient evidence. On 25 May 2011, the Harper Circuit Court ruled that the Ivorian detainees, who had been held in prison since their arrival on 1 April 2011 but not charged, were being detained unlawfully by the State and were to be released from prison. The Court ruled that the prisoners were to be relocated to a habitable encampment site in a secured environment. The Ivorians were transported by the armed forces to an internment camp in Wainsue, Bong County, on 12 June 2011. They have as yet to be screened adequately by the Government of Liberia, and funding for the internment camp, including for the provision of food, continues to be problematic.

30. The Panel notes that the vast majority of these 86 individuals had declared their desire to travel to Grand Gedeh County, and they identified themselves as mainly from Ivorian ethnicities that are associated with the Krahn in Liberia. The Panel visited Harper Prison in May 2011 and met with the Ivorian detainees. The Ivorians complained about their detention and claimed that they had not been combatants in Côte d'Ivoire. The spokesman for the group, Hypollite Poh Beh, informed the Panel that he had arrived from Bloléquin with a vehicle that had been confiscated by the Liberian authorities at the border. The Bureau of Immigration and Naturalization provided the Panel with a list of vehicles impounded at the Pedebo-Prollo border, including those of Vleyee. One Mitsubishi L-200 pickup is attributed to Hypollite Poh Beh. Another vehicle, a Mitsubishi Pajero, is attributed to Oulia Takoo. During a field mission in Côte d'Ivoire in September 2011, the Panel obtained a list of militia leaders in Moyen-Cavally. The list contains the name of Hypollite Poh Beh as the chief of FLGO in Doké (Bloléquin). The Panel further notes that the owner of the Mitsubishi Pajero, referred to by the Bureau of Immigration and Naturalization as Oulia Takoo, might in fact be Oulai Tako, the leader of FLGO in Bloléquin, who the Panel's sources report was travelling with Vleyee. This individual appears to have been released by the Liberian authorities, as his name is not included on the list of Ivorians detained at Harper Prison.

Isaac Chegbo ("Bob Marley")

31. The Panel noted in its midterm report that Liberian mercenary Isaac Chegbo, known by his noms de guerre "Bob Marley" and "Child Could Die", was arrested in Zwedru, Liberia, on 13 April 2011 (S/2011/367, para. 21). He was detained at the Bureau of Immigration and Naturalization Gbarbo checkpoint outside Zwedru following the discovery of a Beretta pistol with 51 9-millimetre bullets during a routine search of the vehicle in which he was travelling (see annex 3). He was initially held by the Liberian National Security Agency and released, although he was rearrested and has been placed in pretrial detention at the Monrovia Central Prison since 7 June 2011 on charges of mercenarism. His deputy, Prince Barclay, who was arrested on 12 May 2011 in the vicinity of Vleyee Town, Grand Gedeh County, is in pretrial detention at the Monrovia Central Prison on the same charges. The Panel met with both of these individuals on several occasions.

32. Barclay was detained with several alleged accomplices following the murder of eight civilians in May 2011 at the Blan gold-mining camp across the border in Côte d'Ivoire. According to one of the suspects, on 11 May 2011, 14 Liberians crossed the border into Côte d'Ivoire with seven AK-47s and three 12-gauge hunting shotguns in order to loot property in the Ivorian gold mine. Following the attack, they returned to Grand Gedeh County, Liberia, and hid in the Middle East, Golo and Wulu gold-mining camps, where the suspects were found by the national police. Barclay confirmed to the Panel that he had been recruited for the Ivorian conflict from the Middle East gold-mining camp, and that 11 other Liberians had been recruited with him and later served under his command in Côte d'Ivoire. The Panel has been informed on numerous occasions that the unregulated artisanal gold-mining sector in Grand Gedeh provides employment for many Liberian ex-combatants and currently for Liberian mercenaries returning from Côte d'Ivoire and associated Ivorian militia, who fought with or in proximity to the mercenaries. The Panel is of the view that the artisanal mining sector remains fertile ground for potential mercenary recruitment.

33. As noted in its midterm report (S/2011/367, para. 21), the Panel received information that Isaac Chegbo was implicated in crimes against humanity in western Côte d'Ivoire. A Human Rights Watch report published in October 2011 noted that Chegbo was present at, and helped to orchestrate, two massacres in which more than 120 men, women and children were killed in and around Bloléquin, Côte d'Ivoire, on 22 and 25 March 2011.[4] During one such event, according to this report, immigrants and northern Ivorians who did not speak Guéré were killed on ethnic grounds by mercenaries and militiamen in the prefecture of Bloléquin on 25 March 2011. A similar massacre of West African immigrants is reported to have occurred on 23 March 2011 in the village of Bédi-Goazon, close to Bloléquin, Côte d'Ivoire.

34. The Panel was able to access the site of the massacre at the Bloléquin Prefecture in late September 2011, where an Ivorian Government official informed the Panel that Chegbo had directed the killing of 55 individuals. The Panel was further informed that Oulai Tako, who is known under the pseudonym "Tarzan du Grand Ouest" and who served as one of the FLGO leaders, had also been present at the massacre. A report from the United Nations Mission in Côte d'Ivoire (UNOCI) Human Rights Section dated 10 May 2011 notes that Oulai Tako was also present in Bloléquin on 24 March 2011, when he commanded a group of militiamen that attacked a population of foreigners there, killing two Burkinabès and burning the location.[5]

C. Pro-Gbagbo Liberian mercenary involvement in Côte d'Ivoire in 2010-2011 and unhindered retreat into Liberia

35. The Panel's investigations into the cases of mercenaries Vleyee and Chegbo revealed that a far larger group of mercenaries had entered Liberia in early 2011 through unmonitored border posts, primarily in Grand Gedeh County. Mercenary commanders crossed into Liberia with bands of soldiers of varying sizes, including a large proportion of Ivorian militia who had fought under their command in Toulepleu, Guiglo, and Bloléquin, Côte d'Ivoire. The Panel investigated individuals in greater detail to fully understand their impact on the Liberian arms embargo, especially because so few mercenary commanders have been detained by the Liberian authorities. Insight into the structure, financing and arming of Liberian mercenaries operating in Moyen-Cavally, Côte d'Ivoire, in late 2010 and early 2011, would be of assistance in more accurately determining the future intentions and capacity of those combatants. Their lack of effective command and control mechanisms, and the overlap between military and financing structures of Liberian mercenaries and Ivorian militia in Moyen-Cavally, indicates that the future disposition of mercenary commanders could be linked to the former Ivorian militia, who also fled to Liberia in late March and early April 2011. The presence of Ivorian militia leaders in Liberia is discussed in greater detail in section III.D below.

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[4] Human Rights Watch, "They killed them like it was nothing: the need for justice for Côte d'Ivoire's post-election crimes", October 2011. Available from www.hrw.org.

[5] See United Nations Operation in Côte d'Ivoire, "Rapport sur les violations des droits de l'homme et du droit international humanitaire commises à l'ouest de la Côte d'Ivoire" (UNOCI/HRD/2011/02).

Guiglo-Bloléquin "Brigade"

36. The Liberian mercenary generals and colonels/deputies interviewed by the Panel supplied substantive information regarding their activities in Côte d'Ivoire during the early 2011 conflict and provided details on their organizational structure, including administrative charts (two examples of these documents are reproduced in annex 4). The centre of their operations was Guiglo, in Moyen-Cavally, Côte d'Ivoire, which was the site of a substantial Liberian refugee community and had been the nerve centre of mercenary recruitment for the Lima group by the former Gbagbo regime during the 2002-2003 Ivorian conflict. The mercenary commanders noted that the Guiglo command also oversaw mercenary forces based in Bloléquin, which combined were structured into one brigade. The Panel succeeded in compiling the following information on the structure of the Guiglo-Bloléquin mercenary brigade:

- Chairman: general Solomon Seakor ("Soloe"), based in Guiglo
- Chief of staff: general Paulsen Garteh, based in Guiglo
- Deputy chief of staff: general Isaac Chegbo ("Bob Marley"), based in Bloléquin
- Brigade commander: general Jefferson Gbarjolo ("Iron Jacket"), based in Bloléquin
- Deputy brigade commander: general Garlo Pyne, based in Guiglo
- Field commander: general Augustine Vleyee ("Bush Dog"), based in Bloléquin
- Special advisor: general Bobby Sarpee, location not verified

37. The Guiglo-Bloléquin mercenary brigade was divided into four battalions. The first and second battalions were based in Guiglo and were commanded by colonels Kayiah Melloew and Power Soloe, respectively. The third and fourth battalions were based in Bloléquin under the command of colonels Marcus Williams and Paye, respectively. Three mercenary commanders informed the Panel that the brigade comprised approximately 600 Liberians and 2,100 Ivorians. The Panel believes this to be a relatively credible number, although some of the 2,100 Ivorians could have been combatants from other militia groups. The Panel notes that most testimony from mercenary generals cites the disproportionately high number of Ivorian militia members who fought under their command.

38. The command structure chart described by the mercenary commanders was not a functional arrangement in reality; it appears to represent a simple hierarchical construct formulated to channel money and weapons from the former Government of Côte d'Ivoire to Liberian mercenaries. Command structures were often much more nebulous. The Panel understands that a "brigade" in the context of mercenaries in Moyen-Cavally could, in reality, be seen as a loose system of leadership covering a geographical area, such as Guiglo and Bloléquin. Similarly, "battalions" refer to a group of combatants of a non-uniform size, clustered loosely under one local commander who was named as a "colonel" or "general" and limited in size by the number of vehicles and weapons they could field. The Panel notes that these individuals were not generals or colonels with clear lines of command and control in a typical military hierarchy. Instead, they operated more in a structure of aligned gangs whereby the strength of the gang leader was based on his perceived brutality,

as well as his access to opportunities to pillage. In this sense, mercenary commanders had a limited regional vision of other mercenary units fighting ostensibly within their own organization, and focused instead on localized tactical issues and opportunities for personal enrichment.

Fluid order of battle

39. Bloléquin technically fell under administrative control of Guiglo, but mercenary generals in Bloléquin exhibited little respect for the chain of command. Local commanders at times would operate under the direction of their nominal chairman, who had close connections with the former Ivorian Presidency, and at other times the commanders would compete for their own direct support from Abidjan or from local FANCI forces. The rapidly developing military situation in western Côte d'Ivoire during February and March 2011 also meant that the structure of Liberian mercenary command and control, where it did exist, was displaced or cut. This was especially true once the flow of funds and weapons through the Guiglo command was disrupted. Successive battles for Toulepleu, and the arming of Liberians in Bloléquin to counter-attack FRCI in that city in early March 2011, elevated the status of the mercenary generals that participated in the operations, as their power and importance was determined by the number of vehicles, weapons and soldiers under their command. Isaac Chegbo ("Bob Marley") and Augustine Vleyee ("Bush Dog"), for example, were provided with arms and vehicles by FANCI to conduct those operations. Augustine Vleyee assumed command of the third battalion and provided it with significant quantities of weapons. Isaac Chegbo took over the fourth battalion, causing colonel Playe to flee Bloléquin and join another battalion. In fact, Chegbo threatened to kill Paulsen Garteh in order to name himself as chief of staff of the mercenaries, and appointed general Bobby Sarpee as his deputy chief of staff.

40. Isaac Chegbo, like Vleyee, had commanded Liberian mercenaries in Moyen-Cavally, Côte d'Ivoire, during the 2002-2003 war and was recognized by his troops as part of the previous Lima command structure, which differentiated him from Soloe and Garteh. This provided him with a larger pool of recruits, which further enhanced his status. Chegbo also maintained a force of several hundred Liberians and Ivorians who were not under the authority of the Guiglo command, according to two mercenary generals. The Panel received the names of six battalions in Bloléquin, but it is unclear whether these fell under Chegbo's command or were incorporated into an Ivorian militia. Oulai Tako ("Tarzan du Grand Ouest"), cited in paragraph 26 above as a leader of FLGO, reportedly headed an Ivorian brigade in Bloléquin that conducted military operations in conjunction with the mercenaries.

41. Mercenary commanders based in Guiglo viewed Tako's troops as external to their structure. However, Chegbo's deputy informed the Panel that Tako was a one-star general serving as a base commander within the mercenary structure under Chegbo. This fluidity of command between Ivorian and Liberian combatants is exemplified by Liberian mercenary general Matthew Nysosiea ("Lion of Fire"), who informed the Panel that he worked under the command of Isaac Chegbo ("Bob Marley") in Bloléquin in early 2011, while the Guiglo generals considered him to be under the command of Tako. As such, Liberian mercenary forces not only utilized a high proportion of Ivorian combatants to fill their ranks, but individual generals, who technically fell within the Guiglo command structure, also integrated their forces with allied Ivorian militia groups such as FLGO. The Panel further recalls

testimony, referenced in paragraph 34, that Tako and Chegbo were both present at the Bloléquin prefecture massacre.

Toulepleu Command Structure

42. Inhabitants of Toulepleu, Côte d'Ivoire, informed the Panel that Liberian mercenaries commenced a paramilitary training of 1,000 Ivorian youths around November 2010 in the vicinity of Toulepleu. According to those sources, the training was provided by approximately 10 Liberians led by Moses Djrou (known phonetically as "Julu"), a Liberian from Grand Gedeh County. The sources also cited another Liberian trainer, Paul Weah, who had previously fought in Sierra Leone and Guinea. The Liberian trainers reportedly occupied the former gendarmerie barracks in the Madjon quarter of Toulepleu, which also had been occupied by Liberian mercenaries in 2002-2003. The Panel's sources estimate that the total force of Liberian mercenaries in those barracks in March 2011 was some 100 individuals. The Panel was informed that infrastructure, logistical support and weapons for the training was provided by Voho Sahi, a special adviser to former President Gbagbo and a minister under his administration and that the weapons were transported from Abidjan in a container for the training in January 2011. FRCI subsequently located an arms cache in the vicinity of the training facility in August 2011.

43. The Panel received conflicting testimony regarding the command structure of Liberian mercenaries based in Toulepleu. Some commanders informed the Panel that the Liberians in Toulepleu fell under the control of Guiglo, while others were certain that the mercenary forces in Toulepleu were their own entity entirely. The Panel received information concerning three mercenary generals in Toulepleu: Moses Djrou (cited above), another commander nicknamed "Bush Dog" (a name shared by Augustine Vleyee), and a general nicknamed "Junior". The confusion over nominal command of mercenaries in Toulepleu appears to result from the fact that mercenaries from Guiglo and Bloléquin were drawn into fighting against FRCI for control of Toulepleu and in the process rescued and banded together with the Liberians who had been based in Toulepleu previously. For example, when Toulepleu fell to FRCI, the mercenary commander "Junior" escaped to Guiglo and joined the Liberians based in that city. The Panel received numerous reports concerning Liberian mercenaries operating under "Force spéciale Lima" in Toulepleu and believes that while this structure formally ceased to exist after 2004, it has remained a common reference point for mercenaries who participated in it (see annex 5, which contains a 2004 Lima identification card supplied by FANCI).

Financing and arms supply

44. The ranking mercenaries in Guiglo-Bloléquin were recruited, financed and supplied with weapons by intermediaries working through the former Ivorian Presidency. A key figure cited by Liberian mercenary commanders in this context is the former Toulepleu sous-préfet militaire Lieutenant Jean Oulai Delafosse. He helped establish the Lima group in Toulepleu in 2002, and played the role of key facilitator for Liberian mercenaries in Moyen-Cavally in late 2010 and 2011, according to the Panel's sources. Another facilitator was general Denis Maho Glofiéi, the chief of the FLGO militia group operating along the same Guiglo-Bloléquin-Toulepleu axis as the Liberian mercenaries. While initial financing to establish the mercenary operations appears to have been derived directly from the

former Ivorian Presidency, intermediaries such as Delafosse and Glofiéi maintained the mercenaries' operations, especially in relation to the provision of arms, ammunition, food and additional financing.

45. Two mercenary commanders informed the Panel that Philip Pardea, a former Liberian Peace Council leader, who departed Liberia for Côte d'Ivoire in 2002 and subsequently fought with the armed group Lima, was provided with 25 million CFA francs, or approximately $52,000, in January 2010 by the Ivorian Presidency to establish a group of Liberian mercenaries in Moyen-Cavally. In February 2010, Paulsen Garteh met with the Ivorian Minister of Defence. Garteh was informed of concerns in Abidjan that Liberian mercenaries were being mobilized to support Ouattara, and the Gbagbo regime sought to constitute its own Liberian mercenary force as a countermeasure. However, the former Government of Côte d'Ivoire did not initially provide financing to Garteh. General Soloe, a Krahn from Maryland County, was selected to chair the mercenary command in Guiglo, but only in the beginning of 2011. Mercenary commanders informed the Panel that Soloe resided with a member of President Gbagbo's family in Abidjan in 2010.

46. The former Government of Côte d'Ivoire further provided Soloe with 40 million CFA francs, or approximately $83,000, as an initial payment for the mercenaries. They were also to be paid for each military operation they conducted. The exact circumstances under which Soloe recruited his commanders thereafter remains unclear, although the critical factor appears to have been financing provided to Soloe by Abidjan, and the promise of opportunities to pillage. Several of the generals who previously fought in the 2002-2003 Ivorian conflict had remained in Moyen-Cavally, mixed with other Liberian refugees, especially in the Nicla refugee camp in Guiglo. Owing to the lack of employment prospects, some of these refugees and former combatants sought temporary work in gold mines and in the agricultural sector, including cocoa and, to a lesser degree, rubber plantations. Former Liberian combatants also established racketeering networks to profiteer from instability in the region's plantations. As such, Soloe was able to directly contact a number of Liberian ex-combatant commanders in January 2011 and offer them better financial opportunities to return to military work. According to testimony by Isaac Chegbo ("Bob Marley") to the Liberian national police, a five-man delegation of the leading Liberian mercenary generals visited Abidjan in February 2011, where they met with Delafosse, who further confirmed to them that the mercenaries could keep all looted goods.

47. Once generals were paid, they mobilized existing groups of subordinates and new recruits. A general's status was usually based, in part, on the number of combatants he could bring into the mercenary brigade. Most of the recruitment process appears to have occurred between January and February 2011, and also relied on personal networks in Liberia. Recruiters in Liberia, such as Teddy Gladion, helped finance and organize the travel of ex-combatants to Côte d'Ivoire, including those working in artisanal gold mines in Grand Gedeh County. In other cases, unemployed ex-combatants and young men were lured by the prospect of opportunities to loot and found their own way across the border to cities such as Guiglo, Bloléquin and Toulepleu to join mercenary generals.

48. Sometimes financing through a central authority did not ensure a successful chain of command. In the case of Toulepleu, according to mercenary generals interviewed by the Panel, the commanding general who received from Abidjan

20 million CFA francs, or approximately $41,000, was then ousted by his subordinates in a dispute over the funds. This may have been why financing for mercenaries in Toulepleu was also routed through existing financing structures for Ivorian militia in Moyen-Cavally. The Panel obtained several handwritten documents, which were also referenced in a UNOCI human rights report, showing that General Marcel Gbopehi, Chief of Staff of the Coalition pour la libération du grand ouest — Section Toulepleu, received financing to be distributed to 155 members of the "Forces spécial Lima" in Toulepleu. The UNOCI human rights report notes that these funds were provided by the Government of former Ivorian President Gbagbo.[5]

49. It appears that during the latter stages of the 2011 post-electoral crisis in Côte d'Ivoire, and especially in March 2011, Glofiéi and Delafosse did not pay the mercenaries sums of money that had been promised for operations. Similarly, the provision of weapons occurred on a sporadic and non-uniform basis. The Panel received information that Delafosse provided approximately 100 AK-47s to the mercenaries in February and March 2011, although the Panel received testimony of other deliveries that could not be corroborated. For example, one mercenary general based in Bloléquin informed the Panel that he would contact Delafosse to obtain weapons, ammunition and rice.

50. Besides direct provision of arms to the mercenary commanders from Abidjan, weapons and ammunition were also supplied to the Liberians directly from FANCI stockpiles in Guiglo and Bloléquin in early 2011, especially in the final weeks of the conflict, ostensibly so that the mercenaries could fight on behalf of FANCI. Isaac Chegbo ("Bob Marley") informed the Panel that Delafosse gave orders to FANCI officers in Guiglo to provide weapons to Chegbo's soldiers directly from the military barracks. This transfer occurred under the supervision of Captain Célestin Koffi, commander of the FANCI "Groupement tactique ouest", according to the Panel's sources; Koffi is the FANCI commander cited in paragraph 26 above, who ordered generals Soloe and Vleyee to retreat from Guiglo to Tabou in March 2011. The Panel previously noted that both Chegbo and Vleyee were supplied with weapons by FANCI in Bloléquin in advance of counter-attacks against FRCI, which elevated their status in the mercenary brigade. However, problems with the supply of weapons and ammunition also caused the mercenaries to revolt in late February 2011, as in the case of Toulepleu. Following a failed attack against FRCI, Ivorian militiamen and Liberian mercenaries killed the FANCI commander of the Toulepleu Gendarmerie barracks and raided the weapons cache on 25 and 26 February 2011.

51. The result was an asymmetrical arming of Liberian mercenary units fighting in Moyen-Cavally. The third battalion, under Augustine Vleyee ("Bush Dog"), for example, was well supplied with AK-47s, PKM machine guns and 82-millimetre mortars. Isaac Chegbo ("Bob Marley") informed the Panel that all of his men were armed, and the Panel received information that his soldiers were also supplied with heavier weapons from the Guiglo barracks, as cited above, including three automatic grenade launchers (AGS-17) and two 82-millimetre mortars. However, other mercenary generals informed the Panel that they received insufficient quantities of weapons — sometimes one AK-47 for four mercenaries — or received 12-gauge hunting shotguns. Moreover, the availability of ammunition appears to have been a limiting factor in many cases.

Unhindered return to Liberia of Moyen-Cavally mercenaries

52. The Liberian mercenaries in Moyen-Cavally retreated in the face of the rapid advance of FRCI in March and April 2011 and crossed back into Liberia mainly through unofficial border points. The Panel received testimonies from the mercenary commanders that they easily evaded Liberian Government officials at the border crossing points, especially in Grand Gedeh County, passing near towns such as Tempo and Vleyee. The Panel estimates that several hundred Liberian mercenaries who fought in Moyen-Cavally, including most of their commanders, have returned to Liberia unhindered and are currently residing in Grand Gedeh, River Gee and, to a lesser extent, Maryland County. These mercenaries often entered Liberia with Ivorian combatants who fought within the mercenary brigade and who comprised a significant proportion of the brigade's manpower. However, owing to their inaccessibility, the Panel has not been able to estimate the number of such Ivorian combatants who entered Liberia.

53. Augustine Vleyee ("Bush Dog") was the only Moyen-Cavally mercenary commander apprehended by Liberian authorities for crossing the border with military materiel, which occurred when he attempted to claim ownership of vehicles impounded by the Government of Liberia, and not when he actually entered Liberia. Isaac Chegbo ("Bob Marley"), who continued to fight in Côte d'Ivoire until President Gbagbo was captured, returned to Grand Gedeh, but was only apprehended on 13 April 2011 during a random inspection well inside Liberia that turned up his Beretta pistol. He informed the Panel that nearly 50 of his men had previously crossed into Liberia from Côte d'Ivoire. Chegbo's deputy and his accomplices were detained after they decided to return to Côte d'Ivoire to loot a gold-mining camp and murdered inhabitants of the camp in the process. The 10 weapons used in this attack were never located.

54. Estimating the types and volume of weapons and ammunition brought into Liberia by the Moyen-Cavally mercenaries relies on speculation and anecdotal information. The Panel has not seen evidence that the mercenaries returned to Liberia with significant quantities of weapons or ammunition. The Panel notes, however, that Liberian Government authorities have a very limited capacity to monitor the movement of individuals across unofficial border-crossing points or in towns located near the Liberia-Côte d'Ivoire border, including gold-mining sites. The potential risk of arrest by Bureau of Immigration and Naturalization or the national police is, therefore, relatively low, and in many cases, non-existent. The case involving Augustine Vleyee ("Bush Dog"), in which minor quantities of ammunition were found on the suspects, could indicate that the mercenary general discarded his weapons in Côte d'Ivoire. However, the fact that general Soloe continued north along the border to enter Liberia via an unmonitored crossing point suggests that the weapons also could have been smuggled into Liberia at another location. For example, the Panel obtained information from UNMIL and local inhabitants in the proximity of the Dakay Town border-crossing site in Maryland County in early April 2011, that two pickup trucks with combatants armed with 16 AK-47s and 3 rocket propelled grenade launchers travelled north on the Ivorian side of the border between 4 and 5 April 2011. One of the Liberians interviewed by the Panel in Dakay Town who had interacted with the occupants of the two vehicles maintained that the individuals were Liberians, and referred to them as "group Lima". UNMIL further noted that additional weapons being transported in the back of the trucks were partially concealed.

55. The Liberian mercenaries who returned from Moyen-Cavally remain susceptible to recruitment for military operations for reasons besides their likely access to weapons caches. The mercenary generals interviewed by the Panel were unemployed, and those who are involved in petty trading have found insufficient opportunities in small-scale business. Two commanders produce and sell charcoal in Zwedru; one ranking general practices small-scale farming and lives intermittently with his Ivorian wife in the refugee camp outside Zwedru; another general works as an unofficial translator in this same camp; and general Soloe hires out his pickup truck as a taxi between Zwedru and Toe Town. Other mercenary generals informed the Panel that they had resumed small-scale artisanal gold-mining, often in conjunction with Ivorian combatants who fought under their command in Côte d'Ivoire. Mercenary generals interviewed by the Panel cite the lack of livelihood opportunities as a key reason why they would prefer to find future mercenary work.

D. Ivorian militia in Liberia

56. Liberian mercenary generals informed the Panel that the Ivorians who had fought within their ranks also crossed into Liberia in early 2011. The mercenaries provided the names of refugee camps in Grand Gedeh County where some of these militiamen now reside. They further noted that the Ivorians have also found temporary work in artisanal gold mines such as Bartel Jam, Canadian Ventures International, Golo and Wulu, in cooperation with the Liberian mercenaries. It appears that there is a free movement of individuals between these locations and refugee camps, enabling the refugees to conduct artisanal mining, but also occasionally to rely on the services provided by refugee agencies.

57. Furthermore, the Panel estimates that several thousand former Ivorian combatants who fought with the Moyen-Cavally militia groups entered Liberia among civilian refugees in early 2011. For example, a former civilian administrator of Toulepleu, who now resides in a refugee camp in Grand Gedeh County following the Ivorian conflict, and who maintained a close working relationship with militia in Moyen-Cavally, informed the Panel that a large number of FLGO militiamen crossed into Liberia in March 2011. He noted that of the 500 FLGO militiamen based in Toulepleu prior to the conflict, 400, including their political and military commanders, currently reside in or around refugee camps in Grand Gedeh County, mainly in the area between Zwedru and Toe Town. The Panel met with several of the militiamen, and has conveyed this information to the Group of Experts on Côte d'Ivoire. FLGO, created in 2003 under the command of general Denis Maho Glofiéi, was the largest militia group in Moyen-Cavally, with a total strength estimated at 2,400 militiamen. The Panel obtained further information from Ivorian officials during a field visit to Moyen-Cavally in September 2011 that Oulai Delafosse operated in the command and control structure of FLGO elements based in his locality, as well with Liberian mercenaries, as mentioned in section III.C above.

58. The Panel was informed by two sources in Côte d'Ivoire that Marcel Gbopehi, mentioned in paragraph 48 above, had escaped to Liberia. One source noted that he was escorted by 40 militiamen, and the second source informed the Panel that as of October 2011, approximately 100 militiamen had joined Gbopehi. The two sources noted that Gbopehi is currently residing in the vicinity of Behwalay, a town located close to the Liberian-Ivorian border, in the ethnic Krahn-dominated Kparblee District of Nimba County. The Panel recalls that the FLGO commanders Oulai Tako

and Hypollite Poh Beh appear to have arrived with Augustine Vleyee ("Bush Dog") in Maryland County, as noted in paragraph 30 above. The Panel has been informed that Oulai Tako is residing near Garlay Town, Grand Gedeh County, and that one of Tako's commanders, Tao Filbert ("Zoum"), is currently residing in the vicinity of Zwedru, Grand Gedeh County.

59. The Panel observed that one refugee camp in Grand Gedeh hosts parallel structures. On one hand, the traditional structure of elders resolves internal disputes. The other structure is comprised of former administrators from Côte d'Ivoire who control the camp's population. Some of these administrators are hardline elements who previously assisted militia groups in Moyen-Cavally and who expressed to the Panel that the prospect of returning to Côte d'Ivoire at this current stage is not an option. The Panel understands that militia commanders maintain control over their fighters within the camp structure, but it received no indication of paramilitary training in the camps.

60. UNMIL informed the Panel of repeated disturbances in September and October 2011, including the disruption of food distribution, at Little Wlebo refugee camp in Harper, Maryland County, which houses over 6,000 Ivorian refugees. The tension was caused by a group of young men and their leader, Koudjo Clark Mathurin (alias Kobo), who had resisted their transfer from the Ferguson transit site to Little Wlebo. The Panel was informed that Kobo's leadership at Ferguson was likely based on his prior status as a combatant in Côte d'Ivoire. His followers disrupted food distribution at the camp on 6 September 2011, and on 7 September they blockaded the distribution centre and threatened to destroy it.

61. On 29 September 2011, Koudjo Clark Mathurin was arrested by the Liberian national police, after which approximately 30 individuals, including some women, blockaded the entrance to the camp and demanded that the United Nations High Commission for Refugees secure the release of their leader. Koudjo Clark Mathurin was charged on 4 October 2011 with criminal mischief committed in the camp and released. During his incarceration, a group comprised mainly of young men from the camp attacked a fellow refugee who serves as the Vice-Chairman of the Refugee Welfare Committee. The Panel is concerned that this case exemplifies how former Ivorian combatants might seek to displace traditional leaders in refugee camps, most likely motivated in part to control refugee ration cards and thereby profiteer from the sale of refugee rations across the border in Côte d'Ivoire.

E. Liberian mercenaries in Abidjan

Overview

62. The Panel investigated the presence in Liberia of pro-Gbagbo mercenaries who had been based in Abidjan in 2010 and early 2011. The Panel interviewed two such individuals on multiple occasions in Zwedru, Grand Gedeh County, and Monrovia. Further information was obtained from Liberian mercenary generals who fought in Moyen-Cavally in 2011, although the Panel believes there was little if any coordination between these groups of combatants. Liberian mercenary forces in Abidjan were based with FANCI units in military barracks and received orders directly from FANCI generals, including General Dogbo Blé, the head of the Republican Guard, according to Liberian mercenaries interviewed by the Panel. One of the Panel's sources resided in the FANCI Akuedo barracks from 2007 to 2011

with 110 Liberian mercenaries. Another source arrived in Abidjan in early 2011 and lived in Yopougon. Liberian mercenaries also served as bodyguards for certain ranking FANCI commanders and political elite of the former Gbagbo regime. The Panel received conflicting testimony concerning the ranks and names of most of those mercenary commanders and was unable to verify their genuine identities during the reporting period. One mercenary commanding general regarded by four sources as the chief Liberian mercenary in Abidjan, operated under the nom de guerre "Chaud Chaud", with two mercenaries reporting his genuine identity as Stanley Brooks.

63. Multiple testimonies received by the Panel confirmed that the Abidjan mercenaries were often recruited from Liberian refugee populations in Ghana, including in the Buduburam' refugee camp, north of Accra. For example, approximately 345 Liberian mercenaries were recruited in this camp in February 2011 and transported to Abidjan, according to several of the individuals involved. Part of this group attempted to flee Yopougon towards Liberia by convoy in the beginning of May 2011, as outlined in a case study below. Most of the Liberian generals and their troops who were based in Abidjan, however, fled to Ghana with ranking military and civilian elite of the former Gbagbo regime, according to the Panel's sources. The Panel has provided information to the Group of Experts on Côte d'Ivoire to further investigate this case.

Convoy of Mark "Miller" Wilson

64. On 24 May 2011, approximately 100 Liberian and Ivorian combatants crossed from Côte d'Ivoire into Liberia at the town of Tasla, along the Cavallah River, close to Youbor, in Glaro District of River Gee County. The group buried their weapons in Tasla under the direction of the chief Liberian mercenary, known as Mark Miller, and proceeded to Youbor the following day. A small group of the Liberian mercenaries, including the leader, travelled to Fishtown, Liberia, where they were apprehended by the Bureau of Immigration and Naturalization and the national police, while the Ivorians, comprised of FANCI soldiers, gendarmes, militia and members of the Jeunes Patriotes, travelled to River Gbeh, outside of Fishtown.

65. The Bureau of Immigration and Naturalization provided the Panel with a list of all the Ivorians who crossed the border at Tasla, which had been compiled by one of their leaders in the hope of obtaining refugee status. The Panel obtained a second list from the Office of the United Nations High Commissioner for Refugees (UNHCR) of the Ivorian individuals that the organization had prescreened at River Gbeh. The Panel interviewed several of the Ivorian combatants in River Gbeh, and was able to photograph the Ivorian leaders and a number of the individuals. The Panel also met with a group of the Ivorians at the Fishtown medical centre who were being treated for gunshot wounds. The Panel further interviewed the Liberian mercenaries who had been apprehended and sent to Zwedru under custody of the national police prior to the Panel's arrival in Fishtown. The Panel of Experts informed UNMIL and representatives of the Government of Liberia that, based on the Panel's interviews and observations in River Gbeh, there was a high probability that the Ivorians were former combatants and likely had access to weapons in Liberia. The Panel also provided photographs to help identify key leaders from this convoy. UNHCR had scheduled the transport of the Ivorians from River Gbeh to a refugee camp in Maryland County, but altered those plans.

66. Despite testimony suggesting that the members of the convoy had discarded their weapons in the Cavallah River prior to entering Liberia, the Fishtown commander of the Bureau of Immigration and Naturalization obtained evidence that the Liberian mercenaries and Ivorian combatants had buried their weapons in Tasla village. On the basis of this information, the Bureau of Immigration and Naturalization, together with the Emergency Response Unit and the national police, conducted an operation between 14 and 15 June 2011 to recover the weapons. The arms cache included 69 assault rifles, 1 PKM machine gun, 1 50-calibre heavy machine gun and 3 rocket-propelled grenade launchers, as well as approximately 1,500 rounds of ammunition (see annex 6).[6] UNMIL assisted the Government of Liberia in the transport of the weapons from Fishtown to Monrovia, and the weapons were handed over to UNMIL on 27 June 2011 and destroyed on 6 July 2011. The Panel sought to confirm the source of these weapons, as outlined in paragraphs 89 to 91 below.

67. Subsequent to the arms cache discovery, the Government of Liberia apprehended 36 of the Ivorians in Fishtown and its environs between 16 and 19 June 2011. These Ivorians were charged with mercenarism by the Fishtown Magisterial Court and transferred to the Zwedru Palace of Corrections on 20 June 2011, together with the Chief of Tasla village, who was charged with criminal facilitation. The Government of Liberia apprehended another three members of the original Ivorian convoy during the Panel's visit to Fishtown in late August 2011. The Panel notes that a charge of mercenarism, as defined under Liberian law, seemingly would not apply to Ivorian combatants fleeing to Liberia, as they are nationals of the country in which the offence is deemed to have occurred.

68. The Panel conducted further investigations of the Liberian and Ivorian members of the convoy to obtain additional information. The Panel interviewed 5 Liberian mercenaries at the office of the national police in Zwedru in June 2011 and 19 Ivorians at the Zwedru Palace of Corrections and the national police station in Fishtown in late August 2011 (see annex 7, which contains a photograph of the five Liberians). The Panel also met with several of the Ivorians who had not been apprehended in Zwedru and Monrovia. The Panel conducted further follow-up interviews between August and October 2011 in Monrovia with the mercenary leader known as Mark Miller, whose real name is Mark Doty Wilson, as cited in his passport. The Panel notes that Miller and four other Liberian mercenaries from his convoy were freed by the national police in Zwedru in late May 2011 on condition that the guarantor would return the detainee to the national police upon request. Mark Miller's guarantor was Andrew Nile, who is the fiancée of Ruth Milton, according to the national police in Zwedru and Mark Miller (see annex 8). Milton is the former superintendent of Grand Gedeh County. Thirty-nine of the Ivorians remain in the Zwedru Palace of Corrections under charges of mercenarism, while the majority of the Ivorians who crossed with the convoy have not been apprehended. The Panel has received information that those individuals mainly reside in Zwedru, but also in Fishtown, Harper and Monrovia. One of the Ivorians interviewed by the Panel in Monrovia, who informed the Panel that he served as a combatant in the convoy, possesses a UNHCR refugee certificate.

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[6] The Panel was informed that considerable quantities of ammunition were disposed of in the Tai forest, once the convoy was obliged to abandon their vehicles.

69. The Panel remains concerned that the individuals who crossed into Liberia at Tasla remain a threat to peace and security in Grand Gedeh County. Witness testimony by members of the convoy revealed that almost all of the individuals, including some of the women, were combatants. The Panel has obtained biographical information on many of the leaders, as well as on their role in the convoy, including placement in vehicles and type of weapons carried. Several of the Ivorian leaders had served in FANCI or the gendarmerie, while others were ranking members of the Jeunes Patriotes. Many of the detainees are hardline, pro-Gbagbo combatants who had continued to fight in Yopougon, Abidjan, after the former President was captured. The key leader, Henri Joel Guehi Bleka ("Rougeau"), who was based at the FANCI Agban barracks in Abidjan, incited violence at the Zwedru Palace of Corrections in late September 2011 and was supported by fellow Ivorian inmates as well as Liberian inmates who had not been members of the convoy. The Panel was also informed that Michael Lago Yoh, who served as an officer in the former Ivorian Forces de défense et de sécurité (FDS), according to witness testimony, assumed a leadership role in the convoy.

70. The Panel is further concerned about ongoing links between the detainees and the remaining Ivorians who participated in the convoy and who remain at large, including at least one additional leader. The Panel reviewed the visitors' logbook at the Zwedru Palace of Corrections in August 2011 and noticed that the page listing visits during the first 10 days of the prisoners' incarceration had been torn out. The Panel was also informed that the Ivorian prisoners receive visitors who are not registered, and that Ivorian women from the convoy have been used as intermediaries. The Panel further received testimony that the prisoners have on occasion received Western Union money transfers that were facilitated by the prison staff. The inmates are allowed to make telephone calls using the mobile phones of prison staff. The Panel viewed records of those calls in a register maintained by the prison staff in August and October 2011. The last register only listed three entries, and the Panel believes that the original register was intentionally replaced. The Panel is concerned that the Ivorians have been able to receive funds and remain in contact with individuals outside of the jail, or in regional States, who might attempt to facilitate their escape.

Commission of human rights violations by members of the convoy

71. The convoy departed Abidjan in the beginning of May 2011 with approximately 300 to 350 fighters, of which approximately 95 were Liberians. The initial head of the convoy, a Liberian mercenary general based in Abidjan and known by his noms de guerre "Papay" and "God Saddam", was mortally wounded during a firefight near Méagui. His deputy, Mark Miller, assumed command of the convoy thereafter. He confirmed to the Panel on several occasions that nearly all of the Liberians and Ivorians in the convoy were armed and referred to them as his subordinates. The Panel conducted a mission in southern Côte d'Ivoire in late September 2011 to retrace the initial route of the convoy through Dabou, Irobo, and Grand Lahou, where the convoy members exacted reprisals on civilians. The Panel estimates that the Liberian and Ivorian combatants in the convoy killed approximately 300 individuals, both civilians and FRCI soldiers, as they proceeded from Abidjan to the Liberian border. The Panel also collected evidence of execution-style killings and the use of a flamethrower against civilians in contravention of international humanitarian law.

72. The armed Liberian and Ivorian elements escaped from Yopougon on the night of 3-4 May 2011 and crossed from Port Bouët to Dabou aboard motorized barges. After arriving in Dabou, the group stole or hijacked several vehicles to form their convoy; some of these vehicles were damaged en route and were replaced with other captured or hijacked vehicles. The group killed several civilians and FRCI soldiers in Dabou during the process of looting. The convoy of Liberians and Ivorians proceeded to Irobo and Grand Lahou that same day, where they killed as many as 100 individuals, many of whom were shot at point-blank range. The Panel obtained witness testimony of the attacks, as well as photographic evidence.

73. The Panel received witness testimony in Irobo of methodical searching of civilian houses and the killing of the civilian inhabitants. One of the militiamen who joined the convoy in Irobo, and was later killed during a clash with FRCI, had on his person a copy of a "death list" of 21 individuals to be killed in Irobo, suggesting the planning of targeted assassinations of individuals deemed to be foreigners or northerners. Several witnesses informed the Panel that on 4 May 2011, a female member of the convoy had used a flamethrower to destroy several houses, in which at least one Burkinabé civilian named Adaman Traore was burned alive. Two members of the convoy informed the Panel that this woman was Miriam Guei, who had worked in a special military unit under the direct supervision of President Gbagbo. The Panel notes that UNOCI had identified 50 flamethrowers stored in former President Gbagbo's Presidential Palace on 15 June 2011. Mark Miller informed the Panel that flamethrowers were delivered from the Ivorian Presidency to the mercenaries at Yopougon military barracks by General Dogbo Blé. The Panel notes that no flamethrowers were found in the Tasla arms cache and believes these weapons were discarded when the convoy ran out of canisters of flammable liquid for their operation.

74. When the convoy arrived in Dabou on 4 May 2011, it split into three prongs. The first group entered the central hospital; the second secured a secondary road near the hospital and hijacked an additional vehicle; the third group stole fuel on the outskirts of town and in the process massacred 20 individuals, including civilians and several FRCI soldiers. The soldiers were first disarmed before being executed. This third group from the convoy also killed the fuel station attendant by crushing his skull with rocks. The Panel collected photographs of numerous victims, including a video, which provide further evidence of the executions conducted by members of the convoy. The Panel notes that most of the victims were killed by a single gunshot to the head. The Panel was unable to investigate further activities of the convoy from Dabou to the Liberian border.

75. Witness statements and evidence collected by the Panel have been provided to the Group of Experts on Côte d'Ivoire. The Panel also informed the Liberian Ministry of Justice that it could provide information to the Government of Liberia to assist investigations into the Ivorian combatants and Liberian mercenaries.

F. Liberian mercenaries fighting for the Forces républicaines de Côte d'Ivoire in 2011

76. The Panel interviewed several Liberian mercenaries in Nimba County who fought for FRCI in Côte d'Ivoire. Two of the individuals were arrested by the Liberian national police in Sanniquellie, Nimba County, on 30 March 2011, as noted

in the Panel's midterm report (S/2011/367, para. 19). However, owing to a lack of evidence regarding the implication of these individuals in the Ivorian conflict, they were released along with 13 other suspected mercenary recruits. These individuals informed the Panel that, following their release from police custody, they proceeded to Danane, Côte d'Ivoire, with the other recruits. The Panel understands that mercenary recruits travelled to Côte d'Ivoire in buses and private vehicles in groups of 10 to 40 individuals. Most of these individuals crossed into Côte d'Ivoire at night near the Loguato border post. Once across the border, they were then transported to Danane, where they were issued weapons and military equipment by FRCI under the command of Eddy Mindi, FRCI chief of the Danane sector.

77. Based on interviews conducted in Nimba County, the Panel estimates that approximately 300 Liberian mercenaries fought with pro-Ouattara forces. While most of these mercenaries were recruited in Nimba County between January and March 2011, there was further recruitment in Montserrado and Lofa Counties. The Panel determined that many of these recruits were ex-combatants from Liberia's civil war. According to the Panel's sources, recruitment in Liberia was supervised from Côte d'Ivoire by Benjamin Yeaten, also known as "Chief 50", who served formerly as the head of Charles Taylor's security apparatus and who is currently listed on the sanctions Committee's travel ban[1] and assets freeze[2] lists. Information on Yeaten's involvement was collected from Liberian mercenaries fighting on both sides of the conflict. The recruitment process was further facilitated by two Liberians operating under their noms de guerre "Sweet Candy", and "Young Bragbo", as well as by an Ivorian operating under the name "Solo John". Several testimonies gathered by the Panel also cited another individual named Mark Larry as having conducted mercenary recruitment in Monrovia.

78. When the recruitment process in Liberia was complete in early 2011, both "Sweet Candy" and Mark Larry deployed to Danane, Côte d'Ivoire. "Sweet Candy" assumed command of a unit composed mainly of Liberians, which was incorporated into FRCI. The Panel was unable to obtain sufficient information concerning the structure of these units, but was informed that a Liberian named "Christian" from Bong County served as the chief of staff of the Liberian elements, and that his second-in-command operated under the nom de guerre "Idi Amin". Testimony from Liberian mercenaries in Nimba County also cited the involvement of other key Liberian mercenary commanders fighting on behalf of FRCI, including "Ziza Mazer" or "Zizag"; Eddy Demei operating under the name "Eddy Murphy"; Sam Torlay, also known as "Bulldog"; Bah Tentee, also known as "I-20"; George Yudugbaye, known as "Top Bra"; Prince Yealu, known as "Kill Dog"; Mark Norris; and "Yasser Arrafat".

79. These mercenaries fought mainly in the areas around Toulepleu, Guiglo, Bloléquin and Duekoue. Toulepleu, for example, was assaulted by FRCI from two axes in early March 2011, one led by general "Sweet Candy" and the other by his adjunct. The Liberian generals operated under the direct command of the Ivorian FRCI commander Eddy Mindi. The Panel obtained further information that some of the Liberian mercenaries from Nimba County fought in Abidjan in late March and April 2011, including in the assault on the loyalist Abidjan quarter of Yopougon, cited earlier in the case of the Mark "Miller" Wilson convoy.

80. Following the cessation of major military hostilities in Abidjan in April 2011, the Liberian mercenaries fighting for FRCI were transported back to Danane, at

which point they returned their equipment to FRCI. According to testimony by the mercenaries, they were paid between $100 and $300 and further transported to the Liberian border. The Panel believes most of the mercenary elements left Côte d'Ivoire in June 2011, although certain commanders might have remained after that date. For example, the Panel has received information that the mercenary general known as "Idi Amin" has remained in Danane. The Panel remains concerned that while the lower-ranking Liberian mercenaries fighting for FRCI were disarmed, demobilized and returned to Liberia, some mercenary commanders from Nimba County might have remained in Côte d'Ivoire and could still have access to weapons stocks.

G. Analysis of the future capacity of Liberian mercenaries and Ivorian militia

81. There is not enough information available at present to accurately predict the short- or medium-term intentions and capabilities of former pro-Gbagbo Liberian mercenaries and Ivorian militia, primarily located in Grand Gedeh County, Liberia. These groups are comprised of many individual leaders who would not necessarily act in unison or adhere to a common goal or strategy. It is further unlikely that either the former Liberian mercenaries or the Ivorian militia currently have the means to cause more than localized destabilization in areas along the Liberian-Ivorian border. As such, this lack of capacity likely dictates their current objectives. It appears that these former combatants are still in a phase of "wait and see", avoiding the scrutiny of national and international authorities and determining their future capacity.

82. The lack of employment prospects owing to widespread poverty in Liberia means that former mercenaries would likely respond positively to financial incentives to resume limited and localized attacks, racketeering and looting. The Panel notes that several thousand ex-combatants from Liberia's civil war, who did not participate in the 2011 Ivorian conflict, also reside in Grand Gedeh, where unemployment remains endemic. Most of the mercenary generals interviewed by the Panel noted that they would be willing to fight in another conflict if they were paid; indeed this is how they had made their living for substantial periods over the past decade. Such views held by the mercenary commanders might be tempered partially by the fact that the pro-Gbagbo mercenaries were defeated, so the recent conflict serves as an example that hired soldiers do not necessarily get paid and can be killed on the battlefield.

83. Financing may not be the only attraction for former mercenaries who lived in Côte d'Ivoire. The cases above provide strong evidence that certain Liberian mercenary generals have strong ethnic links to Moyen-Cavally, and have been implicated in the massacre of civilians who were not Krahn or Guéré. Some of the Liberian mercenaries also married Ivorians, enhancing their familial ties to Côte d'Ivoire. This ethnic motivation, therefore, makes it much more difficult to predict the perceived costs and benefits for individual mercenary generals to participate in future armed incursions from Liberia into Côte d'Ivoire. Moreover, ethnic rivalries between the Gio of Nimba County, and the Krahn in Grand Gedeh County could motivate some mercenaries, even if this is based on perceptions and rumours.

84. The presence of Ivorian militias in Liberia would appear to be much more one-sided, whereby revenge attacks into Côte d'Ivoire and attempts to reclaim land or

prevent others from claiming the proceeds from it are likely scenarios. These individuals were forcibly removed from their homes and land, whether these were obtained legally or not, including during previous conflicts. Moreover, the Panel received witness testimony from Ivorian refugees in April 2011 that FRCI deliberately targeted civilians based on ethnic association. It would appear therefore that the intentions of the Ivorian militia elements in Liberia would be much more resolute. Currently, however, there is a dearth of information concerning these individuals' identities and locations, as well as their intentions and capacity.

85. The warning signs mentioned previously regarding the emerging presence of militia leadership in refugee camps provide some insight into the possibility that post-conflict scenarios witnessed in other countries could be replicated. A substantial population of refugees who fled from the Ivorian conflict, interspersed with several thousand militiamen who are organized and mobile, with possible support from mercenary generals who can move freely, enhances the credibility of negative scenarios over the medium term. One likely scenario would be the initiation of brief, financially motivated harassment attacks on Ivorian villages bordering Liberia to intimidate the local population in order to maintain the threat of instability, possibly under cover of, or in conjunction with, ethnic disputes over land. Under such a scenario, mercenaries could be used as facilitators and force multipliers for Ivorian militia. The disorganization and lack of leadership structures among Liberian mercenaries suggests that certain generals and their troops could be recruited in an ad hoc fashion by Ivorian militia leaders resident in Liberia.

86. The likely existence of arms caches within Liberia could facilitate fast, cross-border raids conducted by small groups of individuals. While singular incidents likely would not cause significant local destabilization, coordinated attacks might have broader consequences. The availability of arms to Liberian mercenaries and Ivorian militia remains a point of debate. Owing to the low probability of interception at the border, the Panel believes that mercenary commanders, as rational actors, would maintain their weapons in Liberia, rather than discard them in Côte d'Ivoire or in the Cavallah River along the Ivorian border, as some reports suggest. The fact that arms are not being found on the local black market or used in widespread armed robberies, or are being intercepted by the Liberian Government authorities, does not provide compelling evidence that such caches do not exist. The Panel estimates that there could be up to several hundred weapons hidden in Liberia by mercenaries and Ivorian militia who entered from Côte d'Ivoire. For example, the Panel interviewed two Liberian mercenary generals who cited their small stocks of arms, which the Panel believes will remain under the control of leaders and will not be easily located by Liberian Government authorities. Moreover, considering the significant quantities of weapons that disappeared from FANCI stocks in Côte d'Ivoire, as well as increased instability in Guinea, the availability of weapons caches within Liberia will not be the limiting factor.

87. The key issue is the availability of sources of finance from outside Liberia. External financiers could seek to supply weapons and ammunition, which could be easily smuggled into Liberia using existing trafficking networks, such as those already used to trade in illegal Liberian gold and Guinean artisanal weapons. Financing would also be required to establish basic logistics, such as the purchase of cellphones, payment for local transport, provision of food, etc. Considering that the Ivorian crisis only recently ended and that the Ouattara Government has increasingly solidified military control, if such support for Liberian mercenaries and

Ivorian militia from abroad does exist, it would likely be in its initial, "exploratory" and planning stage, prior even to defining operational structures. At present, the Panel cannot draw conclusions concerning the motivation of possible financiers. Two mercenary commanders informed the Panel of Ivorian contacts they have in Ghana, and the Panel has received information concerning Liberian mercenaries who are presently in Ghana, mixed with former Gbagbo political and military elite. The Panel also received information at the end of its mandate that a Liberian individual, who was identified as a money courier between Grand Gedeh, Liberia, and Moyen-Cavally, Côte d'Ivoire, for a Liberian mercenary recruiter in late 2010 and early 2011, recently purchased a regional air ticket from Monrovia. The Panel conveyed this information to the Group of Experts on Côte d'Ivoire and is continuing to investigate the case.

88. The Panel is concerned that the Government of Liberia has demonstrated an inadequate response to the issue of Liberian mercenaries returning from Côte d'Ivoire, and the infiltration of Ivorian militia. First, the Government presented insufficient evidence against Augustine Vleyee ("Bush Dog") and his accomplices, which led to the dismissal of the case; whereas the 86 Ivorians who crossed with him are confined to an internment centre but have not been adequately screened. Second, Isaac Chegbo ("Bob Marley") and his deputy remain in pretrial detention more than six months after their arrest, and key evidence, such as Chegbo's pistol, have gone missing from police custody. Moreover, the Panel has not received any indication that the Government of Liberia is seeking evidence in Côte d'Ivoire, or through testimony of other Liberian mercenaries, to enhance the State's case against these two individuals. Third, the Government jailed some of the Ivorian combatants from the Mark "Miller" Wilson convoy on charges of mercenarism, but released the Liberian mercenaries who led the convoy. Moreover, more than half of the Ivorians who crossed at Tasla village remain free, and the Panel is unaware of any further attempts to apprehend them or any investigations to convict those Ivorians presently in jail. Fourth, Government of Liberia authorities initially jailed suspected Liberian mercenaries in Nimba County and then released those individuals. Those individuals subsequently participated in the Ivorian conflict, and the Panel is not aware of any follow-up investigations of them or the Liberian who recruited them. Fifth, Government of Liberia agencies tasked with screening refugees have not been provided with the resources to do so, such as assistance from law enforcement agencies and translators, resulting in the infiltration of militia leaders into refugee camps and among local host communities. This is mainly due to the absence of a concrete policy at a national level concerning the identification and possible internment of Ivorian combatants, which largely mirrors the Government of Liberia's disjointed response to the influx of Liberian mercenaries.

IV. Tracing arms embargo violations and monitoring weapons registration

A. Tracing of arms

Military assault weapons

89. The national police and the Bureau of Immigration and Naturalization retrieved an arms cache in Tasla, Glaro District, River Gee County, on 16 June 2011. In its

midterm report of 22 June 2011 (S/2011/367, para. 28), the Panel noted that Glaro District in River Gee County could be used as a safe haven for returning mercenaries. The Panel confirmed that the weapons were brought into Liberia on 25 May 2011 by Liberian mercenaries and Ivorian combatants who had fled Abidjan in a convoy. Although these individuals are responsible for having violated the Liberian arms embargo, the Panel also sought to determine the original source of the weapons. Witnesses from the convoy informed the Panel that the weapons were provided by the former Government of Cote d'Ivoire and were also obtained from FRCI during combat operations. The Panel reviewed photographs of the weapons, but owing to the poor quality of a substantial number of the photographs made available by UNMIL, the Panel was unable to positively identify the manufacturer's stamp and/or the stockpile number of all the weapons. However, many photos were clearly readable, and the Panel identified five AK-47 rifles, three of which were type AR-M1 and two were type SA-M7 manufactured in Bulgaria. The Panel also identified an RPG-7 rocket-propelled grenade launcher with a Bulgarian factory marking (see annex 9).

90. The Panel requested further information on these weapons from the Government of Bulgaria, including confirmation that they were manufactured in Bulgaria and details on the weapons' export. The reply of the Government of Bulgaria to the Panel on 22 October 2011 contested the markings on two of the AK-47 rifles. The letters inscribed on one AR-M1 AK-47 cited in the reply of the Government of Bulgaria did not correspond to the letters cited in the Panel's request, as pictured on the weapons. In its reply, the Government of Bulgaria also noted that it did not have any information on the production or sale of the remaining two AK-47s of the RPG-7 rocket launcher referenced by the Panel.

91. However, the reply from the Government of Bulgaria confirmed that three AK-47 rifles were produced by Arsenal JSCo-Kazalnak. The reply further notes that the weapons were purchased by the company Metalika AB Limited. The export licence for the weapons was issued by the Bulgarian Interdepartmental Commission on Export Control and the Non-Proliferation of Weapons of Mass Destruction. The Bulgarian Minister of Economy, Energy and Tourism had issued licence number 3237A on 3 October 2002 to Metalika AB Limited for the export of 3,000 AK-47 rifles to the Ministry of Defence of Côte d'Ivoire. The export of these weapons occurred on 15 October 2002 and 18 January 2003. The Panel has supplied this information to the Group of Experts on Cote d'Ivoire for continued investigation into the matter.

Artisanal weapons

92. The Government of Liberia informed the Panel that most artisanal weapons used in Liberia are manufactured by blacksmiths in Guinea and trafficked to Liberia. According to the national police and UNMIL sources, individuals trafficking artisanal weapons and ammunition continue to be apprehended along the border with Guinea. From the data and information obtained from the national police and UNMIL, 12-gauge hunting rifles, referred to as single barrel guns in Liberia, have been commonly used in committing crimes in the country, and the trend needs to be controlled. Government of Liberia sources at Ganta informed the Panel that in August 2010, at least 12 single barrel guns were recovered along the border with Guinea. In Lofa County, which partly borders Guinea, unspecified numbers of single barrel guns were among 67 weapons recovered in February 2010.

93. Further, the Panel was informed by UNMIL that, in addition to implementing the Liberian executive order of October 2010 ordering the registration of single barrel guns, there was an added need to have the artisanal weapons registered in Sanniquellie, Liberia, because of concerns that the guns were being trafficked through Nimba County. The Panel received statistics of registered artisanal weapons from Sanniquellie, which showed that 235 single barrel guns were registered during the period from October 2010 to May 2011. The districts in Nimba County that registered were the following: Yarwein-Mehsonnoh-180 guns; Doe-8 guns; Bain-Garr-25 guns; and Kparblee-22 guns. The Panel noted that the registration of the artisanal weapons was not well coordinated, and statistics were often lacking. Recalling its previous reports submitted to the Security Council, namely the midterm report of June 2011 (S/2011/367, para. 40); the final report of December 2010 (S/2010/609, para. 168); the midterm report of June 2010 (S/2010/319, para. 102); the final report of December 2009 (S/2009/640, para. 162) and the final report of December 2008 (S/2008/785, para. 171), the Panel of Experts reiterates its recommendation that measures be put in place to control the manufacture and circulation of artisanal weapons. Also, in accordance with the Programme of Action to Prevent, Combat and Eradicate the Illicit Trade in Small Arms and Light Weapons in All Its Aspects,[7] at the national level, States are required to adopt, where they do not exist, and enforce all the necessary measures to prevent the manufacture, stockpiling, transfer and possession of any unmarked or inadequately marked small arms and light weapons. In fulfilment of this requirement, the Government of Liberia, under the auspices of the National Commission on Small Arms, needs to develop the necessary measures to control small arms and light weapons, including artisanal weapons.

94. In this context, the Panel wrote to the Government of Guinea on 16 September 2011 requesting confirmation regarding continued circulation of arms allegedly from Guinea. The Panel received a letter of acknowledgement from the Permanent Representative of Guinea to the United Nations on 30 September 2011, but did not receive a response to its letter.

95. The Panel also sent a request to the Government of Mali regarding 3,000 12-gauge shotgun shells that had been recovered by the Liberian national police on 19 February 2011 at Kanweaken, River Gee County. The ammunition was contained in boxes bearing the company name Carma Mali, Cartoucherie du Mali, BPE 1924, Route Niamakoro, Cité UNICEF. The Panel similarly did not receive a reply to this request.

B. Destruction of firearms

96. Technically, weapons that are part of criminal investigations are maintained by the forensics laboratory of the national police in Monrovia, which relies on assistance from United Nations police. The national police informed the Panel that weapons required for judicial proceedings are not destroyed, although the Panel noted that in several cases, weapons used by Liberian mercenaries and Ivorian militia operating in Côte d'Ivoire had been destroyed, despite the fact that these individuals were subject to judicial processes. The Panel notes that this is likely to

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[7] See *Report of the United Nations Conference on the Illicit Trade in Small Arms and Light Weapons in All Its Aspects, New York, 9-20 July 2011* (A/CONF.192/15), chap. IV, para. 24.

undermine criminal investigations, such as using forensic evidence from crime scenes in Côte d'Ivoire to determine the presence and activities of Liberian mercenaries and Ivorian militia.

97. The arms cache recovered at Tasla, as referenced in paragraph 66 above, for example, was destroyed on 6 July 2011. However, the Ivorian combatants and Liberian mercenaries who crossed the border with these weapons remain under investigation, with 39 of the Ivorians currently in custody in Zwedru. The Panel received testimonies from several members of the convoy, including Mark "Miller" Wilson, which enabled the Panel to determine cases where specific weapons found in the cache could be linked to individual members of the convoy. For example, two AK-47s bore the nicknames of convoy members on the wooden stocks. Furthermore, Mark "Miller" Wilson confirmed to the Panel that he used the NSV-T 12.7 millimetre machine gun found in the cache. He also informed the Panel that the SIG-540 from the cache had been used by an individual in the convoy nicknamed "Sénégalais", whom the Panel photographed at River Gbeh, but who was not subsequently apprehended by the national police. Witness testimony cites this individual's involvement in the killing of several individuals in Côte d'Ivoire. Lastly, several testimonies from members of the convoy indicate that the PKM machine gun identified in the arms cache was used by Henry Joel Guehi Bleka, alias "Rougeau". Now that the weapons have been destroyed, forensic investigations linking the weapons to crime scenes in Côte d'Ivoire, as well as further investigations linking the weapons to individuals currently in custody, will be impossible.

98. The Panel attempted to locate the Beretta pistol found in the possession of Isaac Chegbo ("Bob Marley") to identify possible manufacturer markings and determine if this weapon had been obtained from a FANCI stockpile. Police authorities in Zwedru informed the Panel that the weapon had been transferred to Monrovia. The forensics unit of the national police in Monrovia believed that the weapon might have been destroyed, as it was unable to find any record of the weapon. Such evidence could be critical in pursuing criminal investigations of Chegbo's activities in Côte d'Ivoire. Chegbo is in pretrial detention charged with mercenarism, and the Panel believes that forensic investigations of bullets extracted from the Bloléquin massacre site, as referenced in paragraphs 33 and 34 above, might assist in convicting Liberian mercenaries.

99. Lastly, two AK-47 rifles, which had been recovered from a passenger on a motorcycle in Zwedru on 23 June 2011, were destroyed by UNMIL on 28 September 2011. Proper investigations into these weapons should have been conducted by the national police, prior to their having been handed over to UNMIL, with a view to determining whether they were derived from Government of Côte d'Ivoire stockpiles, which might have provided further insight into the circulation of other weapons from the same stockpile in Liberia.

100. UNMIL staff informed the Panel that weapons are destroyed to reduce the chances of theft and the chance that the weapons can re-enter circulation. The Panel acknowledges the existence of a policy framework jointly developed by the national police, United Nations police and UNMIL military on the standards and procedures to be adopted regarding proper disposal of weapons and ammunition by the national police and other security agencies. The Panel recommends enhanced oversight to identify arms and ammunition that could assist the Liberian authorities in criminal

investigations and the enactment of proper security measures to safeguard such items from theft.

C. National Small Arms Control Act and National Commission on Small Arms

101. The Liberian National Small Arms Control Act plays an important role in the absence of a comprehensive legislative instrument to govern and control the distribution, possession and circulation of small arms. In its commitment to control small arms in the country, the Executive Mansion instituted two executive orders — No. 6 of 2007 and No. 8 of 2010 — which have since expired. The only existing instrument is the outdated Firearms Traffic Act, included in the National Defence Law, adopted in 1956.

102. The draft National Small Arms Control Act has been completed following consultations with a wide range of stakeholders, but is yet to be promulgated by Congress. A senior UNMIL adviser who was instrumental in drafting the legislation confirmed that it was written within the provisions of international standards and that it was drafted between November 2010 and June 2011. The legislation requires final input from the Liberian National Commission on Small Arms, which has not yet been formally established. It is anticipated that at least three Commissioners will be appointed by mid-January 2012 following the inauguration of the Head of State. The National Small Arms Control Act would then be submitted to the Legislature by the beginning of February 2012 for approval.

103. The Panel of Experts wishes to underscore the priority attached to accelerating the process of enacting the law on small arms control, as well as subsequent implementation of the provisions contained therein, with a view to enhancing security in the country. Furthermore, while executive order 28 made a temporary provision for the prohibition of ownership of all firearms except those registered by the Ministry of Justice, which include single barrelled shotguns for hunting, that executive order expired on 25 October 2011. The Panel strongly recommends that the Government of Liberia renew executive order 28 until the National Small Arms Control Act is promulgated and the National Commission on Small Arms is formally established.

D. Compliance with paragraph 6 of resolution 1903 (2009)

104. In accordance with paragraph 6 of Security Council resolution 1903 (2009), all States shall notify the Committee established pursuant to resolution 1521 (2003) in advance of any shipment of arms and related material to the Government of Liberia, or any provision of assistance, advice or training related to military activities for the Government. It appears to the Panel that Member States have been complying with this requirement. In particular, the Governments of France and Nigeria have sent notifications as required.

105. The Government of France informed the Committee by a note verbale dated 7 July 2011 that France intended to deliver non-lethal police equipment to the Liberia Police Support Unit. The delivery was notified to occur via a special flight on 14 July 2011, and a second delivery was planned for August using a commercial

flight. This delivery was to support the national police in the 2011 general election and to further training provided by France since 2009 for 600 members and 20 officers of the national police in techniques for policing and crowd control. The Ambassador of France to Liberia confirmed to the Panel that the delivery had occurred under the provisions of paragraph 6 of resolution 1903 (2009).

106. The Government of Nigeria notified the Committee on 12 October 2011 of its intention to supply 300 G3 rifles and 10,000 rounds of 7.62 millimetre ammunition to the national police. According to the note verbale from the Permanent Mission of Nigeria dated 7 September 2011, the itinerary and date of shipment of the said ammunition would be communicated in due course.

107. In accordance with paragraph 12 (e) of the Committee's guidelines,[8] the Panel would like to encourage the Government of Liberia to fulfil its obligations by marking the weapons and ammunition, maintaining an updated registry and notifying the Committee formally in writing within six weeks from the date of delivery that these steps have been taken.

E. Liberia's involvement in regional small arms initiatives

108. The United Nations Regional Centre for Peace and Disarmament in Africa informed the Panel that, since 2006, the Government of Liberia had regularly submitted its biannual national reports to the Office for Disarmament Affairs of the United Nations Secretariat on the implementation of the Programme of Action to Prevent, Combat and Eradicate Illicit Trade in Small Arms and Light Weapons in All Its Aspects. The Centre emphasized the need for a holistic approach in arms control and strengthening of parliamentary oversight. It also observed that the National Commission on Small Arms required increased resource mobilization to implement national, regional and international instruments. The Centre underscored the need for enhanced border controls between Liberia and the neighbouring States, in particular with relation to addressing the issue of ex-combatants.

109. ECOWAS informed the Panel that it had developed a five-year priority plan of activities (2011-2015) for the implementation of the ECOWAS Convention on Small Arms and Light Weapons. Against this backdrop, ECOWAS intends to continue to support the National Commission on Small Arms of Liberia, among other Member States, in harmonizing legislation and standardization of arms transfers. Further, ECOWAS anticipates continuing to work closely with the National Commission in capacity-building, especially in training and sensitizing the media in reporting on issues of small arms.

110. The Regional Centre on Small Arms, based in Nairobi, is implementing and managing a three-year project in partnership with the African Union, which identified arms marking as a priority area. In pursuit of this, ECOWAS member States, including Liberia, participated at an awareness-raising workshop on arms marking held in Lomé in August 2011. The member States agreed on a follow-up meeting in December 2011, with the intention of reaching an agreement on marking parameters for the region in accordance with the ECOWAS Convention and the International Instrument to Enable States to Identify and Trace, in a Reliable

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[8] Available from http://www.un.org/sc/committees/1521/pdf/1521_Committee_Guidelines.pdf.

Manner, Illicit Small Arms and Light Weapons.[9] The Liberian National Commission on Small Arms will be expected to acquire marking equipment and to subsequently implement the provisions of the ECOWAS Convention and related international instruments.

V. Assets freeze

A. Overview

111. The Panel prioritized investigations into Liberian nationals designated on the assets freeze list. The Liberian Ministries of Finance, and Commerce and Industry, assisted the Panel's investigations and made available documentation that was critical to determining the assets of listed individuals. The Liberian National Elections Commission provided further documentation submitted by candidates in the Liberian national elections of October 2011.

112. The Panel notes with concern, however, that the Liberian Ministry of Justice has not taken action to implement the financial measures imposed under paragraph 1 of Security Council resolution 1532 (2004). The Liberian Solicitor General, who must authorize court orders and the freezing of assets, informed the Panel that he was awaiting instructions from the Presidency to proceed on implementing measures in resolution 1532 (2004). The Solicitor General further informed the Panel that action by the Presidency was contingent on input from the legislature, and that issues of due process would need to be respected. As a result, the Liberian banking sector does not have a legal basis to freeze assets, meaning that there is free movement of financial assets to and from the bank accounts of designated individuals.

113. Notwithstanding the failure of the Government of Liberia to proceed with measures to freeze assets, the Panel has continued to collect recent substantive information concerning the assets of targeted individuals. This might enable financial assets to be identified and frozen outside of Liberia, or could be used to strengthen the resolve of the Government to take a proactive approach to freezing assets. The Panel's investigations further developed several cases cited in previous Panel reports, and also identified assets of individuals for whom little or no information was collected previously.

114. The Panel submitted requests to Member States for information on measures taken to implement the measures imposed by resolution 1532 (2004). The Panel viewed this as a constructive method to obtain and centralize information on the assets of designated individuals and companies, and as a means to enhance the Panel's investigations. The Panel addressed official correspondence to 23 Member States, two principalities and one overseas territory to obtain information on frozen assets. The Panel received replies from five States: Brazil, Germany, Ireland, the Russian Federation and the United Kingdom of Great Britain and Northern Ireland (including a separate reply from the British Virgin Islands).

115. The Panel requested information on the assets of designated individuals from the following banks operating in Liberia: Ecobank, Guaranty Trust Bank (Liberia) Limited; International Bank (Liberia) Limited; Liberia Bank for Development and

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[9] A/60/88 and Corr.2, annex; see also General Assembly decision 60/519.

Investment; and United Bank for Africa Liberia. Only the International Bank (Liberia) Limited provided information to the Panel. Ecobank and United Bank for Africa Liberia did not reply to the Panel's request. The Liberia Bank for Development and Investment and Guaranty Trust Bank declined to provide the requested information. The Liberia Bank for Development and Investment informed the Panel that it had previously complied with a similar United Nations request once a court order was obtained. The counsel for Guaranty Trust Bank advised his client not to comply with the Panel's request because in the counsel's view, Security Council resolution 1532 (2004) had not been incorporated into Liberian domestic law, and the bank would require a court order to provide the information requested.

116. The Panel sent official correspondence to companies based in Nigeria, South Africa, Sweden, Togo, and the United States of America that conduct business with entities owned or controlled by, or which accrued dividends to, sanctioned individuals in Liberia. In particular, the Panel sought to obtain documentation from the companies concerning the bank accounts used by individuals whose names are reflected on the assets freeze list or by associated entities. The Panel received replies from the companies in Sweden and the United States. The Panel notes that a representative from a multinational company operating in Liberia expressed concern that the company had not been informed of the assets freeze list, as dealing with individuals on this list could be a "reputational risk".

B. Additional information on assets of designated individuals

Cyril A. Allen

117. The Panel obtained documentation concerning the assets of Cyril Allen, who was a candidate for the House of Representatives for the National Patriotic Party in district 5 of Margibi County in the October 2011 elections, which he did not win. Allen was categorized as a small taxpayer according to a Ministry of Finance tax clearance certificate dated 11 August 2011. He provided addresses in Paynesville, Montserrado County, Liberia, and Konola, Margibi County, Liberia, the latter of which is the address of Allen Farm. The land deed for Allen Farm shows that it was purchased in November 1994, comprises 50 acres and is planted with coffee and palm. The assessed value of the land and two buildings was listed as $285,000 in August 2011 on the National Elections Commission's candidate financial disclose form (see annex 10). According to this document, Allen has been unemployed since August 2003, had an overdraft of $7,000 from Ecobank and owns a $12,000 BMW 325i vehicle.

118. Cyril Allen also operates a company named Liberia National Trading Company, which is co-located with Allen Farm in Margibi County (see annex 11). The company's certificate of business registration of 20 April 2011, however, indicates that Liberia National Trading Company is located in Redlight, Paynesville, Montserrado County, and engages in the processing and sale of coffee beans. The document shows that the company was first registered in 2000. Another certificate of business registration for Liberia National Trading Company, with the same tax identification number, also issued on 20 April 2011, notes that the company is located in Clara Town, Montserrado County, engages in sales of spare parts and was established in 2011.

119. An old business registration form filed on 19 April 2011 with the Ministry of Finance for the Liberia National Trading Company located in Paynesville valued the company at $15,000 at the end of 2010. The document lists Cyril A. Allen, Jr., with 60 per cent ownership, Anthony Deline with 20 per cent ownership and Emma Allen with 20 per cent ownership (see annex 12). Cyril Allen signed the document as the Chief Executive Officer of the company. A new business registration form filed on 15 April 2011 with the Ministry of Finance for the Liberia National Trading Company located in Clara Town lists $20,000 of investment capital put into the company. This Liberia National Trading Company has the same shareholding as the one located in Paynesville, and Cyril A. Allen, Jr., is also listed as the Chief Executive Officer (see annex 13).

120. Allen wrote a letter to the Ministry of Commerce and Industry on 19 April 2011 to reactivate another of his companies, the Liberia International Trading Company, which he notes was created in 2000 but forced to close in 2006. The company was valued at $25,000 at the end of 2005 according to an old business registration form filed in October 2006. That document lists Steven A. Smith with 60 per cent of the company's shares, with the remaining 40 per cent listed as reserved. Smith signed the document as the manager of the company. An older document, from February 2000, shows Smith as the Chairman and Manager of the company. The articles of incorporation for Liberia International Trading Company of 3 August 1999 also list Smith with 60 per cent of the company's shares, and 40 per cent reserved. Cyril Allen's name does not appear in the original articles of incorporation.

Randolph Cooper

121. The Ministry of Finance informed the Panel that Randolph Cooper runs a travel agency named Liberia Travel Services. The Panel visited the company's offices on several occasions, but Cooper was not available at these times (see annex 14). The company's management informed the Panel that Randolph Cooper was the Chief Executive Officer and that he formerly served as the Managing Director of Roberts International Airport. The justification for Cooper's designation on the assets freeze list is that he was instrumental in the various arms embargo violations during his tenure at the airport.

122. Randolph Cooper serves as the Chief Executive Officer of Liberia Travel Services and is also a signatory for the company's corporate checking account number 02.2010-565880-01 at the International Bank (Liberia) Limited. He is not named, however, in the company's articles of incorporation. Instead, the Panel obtained documentation that he rented office space for the travel agency, but in his capacity as a representative of "Air Service Incorporated". Again, the articles of incorporation for this other company, which is named Air Services Incorporated, do not name Cooper. The exact ownership and control over Liberia Travel Services and Air Services Incorporated remain opaque and conceal the involvement of Randolph Cooper. The Panel notes that the documentation for the companies uses both "Service" and "Services" when referring to the titles of the companies.

123. The corporate income tax returns filed with the Liberian Ministry of Finance in June 2011 for Liberia Travel Services' operations in 2010 declare that the company registered a net profit of $2,103. In June 2011, the website of Liberia Travel Services noted that the company operates as the general sales agent for Air Nigeria in Monrovia and that it has been the exclusive agent in Liberia for Africa

West Cargo since 2003. The chief accountant of Liberia Travel Services addressed a letter to the Ministry of Finance on 28 July 2011 using letterhead that included the logos of Africa West Cargo and Air Nigeria. The Panel addressed letters to both Africa West Cargo and Air Nigeria but did not receive a reply from either company.

124. The website of Liberia Travel Services also provided a contact address for the company in the United States, listed as 3127 Eastway Drive, Suite 207, Charlotte, North Carolina, 28205. Liberia Travel Services representatives, however, referred the Panel to Sahara Afrique in the State of Maryland, United States, which they said was an associated travel agency. According to documents from the International Bank (Liberia) Limited, Sahara Afrique is listed on 27 transfers from the above-mentioned bank account of Liberia Travel Services between November 2010 and September 2011, totalling $343,393.

125. The Panel addressed a letter to Sahara Afrique to request an explanation of these transfers and to request copies of invoices sent to Liberia Travel Services. A representative of Sahara Afrique informed the Panel that the travel agency was not aware of the fact that Randolph Cooper was a signatory for the bank account of Liberia Travel Services, and that the United States company's relationship to the Liberian company was one of customer and client, whereby airline tickets are purchased from Sahara Afrique by Liberia Travel Services. Sahara Afrique provided the Panel with a comprehensive reply to substantiate the transfer of funds from Liberia Travel Services to Sahara Afrique, including receipts of payments received, a list of tickets purchased and bank transfer receipts. The bank transfer receipts show that 24 transfers valued at $281,000 were received by Sahara Afrique's account with Bank of America, from Liberia Travel Services between November 2010 and October 2011, with the originator's bank listed as the International Bank of Liberia, and the sending bank listed as Citibank. Three transfers in November 2010 valued at $17,163, were received from Liberia Travel Services' account with Ecobank Liberia Limited, with the sending bank listed as Deutsche Bank Co. Americas. The Panel has not received a reply from Ecobank and therefore has been unable to confirm if Randolph Cooper is the signatory for his company's account with this bank.

126. According to an old business registration form for Liberia Travel Services filed in January 2010, Lewis Wah was the owner of 100 per cent of the company's shares. The Panel met with Wah and he confirmed that he was a manager of the company and not the owner. The articles of incorporation for Liberia Travel Services of 21 June 2004 show that the company is wholly owned by another Liberian entity, Aviation Fuel Incorporated, and the registered agent is S. B. Stubblefield, Jr. Aviation Fuel was incorporated on 26 September 2003. The initial Board of Directors were listed as Latifa Kamara, Samuel B. Stubbelfield, Jr. (who was also the company's incorporator and has served as legal counsel to Liberia Travel Services) and Victor D. Garlo. Randolph Cooper's name does not appear in the documents.

127. However, the Panel obtained a copy of a rental agreement for offices used by Liberia Travel Services on Crown Hill, Monrovia, which were rented for the company by Randolph Cooper. He leased the ground floor apartment on 23 April 2011 for the travel agency, but in his capacity as the representative of Air Services Incorporated (see annex 15). A witness to the signature is Lassana Traore, the General Manager of Liberia Travel Services, who informed the Panel that Randolph Cooper was his superior. A withholding tax on the rental of the apartment is noted in the file of Liberia Travel Services in the Ministry of Finance's Medium Tax Division.

128. Air Services was incorporated on 12 May 2011 and registered on 30 June 2011. The company's stated activities include air cargo, courier, air freight and sea freight services, according to the articles of incorporation. The manager of the company is named as Arthur B. Aboullai, Jr., in those documents. Mr. Aboullai's company identification card, however, spells his name as Abdullai, shows that he is the General Manager and Chief Executive Officer of Air Services and provides a telephone number in Liberia, and a mobile number in Monaco. Mr. Aboullai also owns 80 per cent of the company's shares, with the remaining 20 per cent listed as outstanding, according to the articles of incorporation for the company. The same documents note that the company has initial capital of $50,000. Again with respect to Air Services Incorporated, Randolph Cooper's name is not listed in the incorporation documents.

George Sluwar Dweh, Jr.

129. George Dweh was a Senatorial aspirant for the National Democratic Party of Liberia for Grand Gedeh County in the October 2011 elections, but did not win the elections. As a Senatorial aspirant, he made contradictory declarations to the Liberian Ministry of Finance and the National Elections Commission. The tax clearance certificate filed for George Dweh with the Ministry of Finance on 10 August 2011 notes that the only taxes he paid were $183 in real estate taxes to the Government of Liberia in August 2011. This tax rate was based on the declared value of $10,000 for a four-bedroom home in Brewerville, Montserrado County. However, the candidate financial disclosure form filed by Dweh with the National Elections Commission on 13 August 2011 lists his home with a value of $30,000 (see annex 16). The Ministry of Finance lists George Dweh with no taxable income, and he notes in his declaration to the Ministry of Finance of 2 August 2011 that he is not working or employed, that he is not self-employed, and that he does not have a driver's licence or a vehicle, so taxes on such are not applicable to him (see annex 17). The National Elections Commission form listed above, however, notes that Dweh's income was $18,000 between August 2010 and August 2011, derived from general business, agriculture, construction and transportation activities (see annex 18). There is thus a discrepancy between Dweh's declarations to the Ministry of Finance and to the National Elections Commission.

Myrtle Francelle Gibson

130. Myrtle Gibson is characterized as a small taxpayer, according to a Ministry of Finance tax clearance certificate dated 10 August 2011, and her declared occupation is farmer. According to the documentation, Gibson is resident in Sinoe County, Liberia, where she was a Senatorial candidate for the Liberia Destiny Party in the October 2011 elections, which she did not win. According to Gibson's candidate financial disclosure form with the National Elections Commission dated 10 August 2011, her income over a 12-month period comprised $6,000 from family members in the United States, and $6,000 in pension as a former Liberian Senator (see annex 19).

Jewel Howard-Taylor

131. Jewel Howard-Taylor was elected as a Senior Senator of the National Patriotic Party representing Bong County in 2005, and supported the Congress for Democratic Change Party in the October 2011 election. She is categorized as a medium taxpayer according to a Ministry of Finance tax clearance certificate dated 11 August 2011.

Her residential address is Tubman Boulevard, Congo Town, Montserrado County, Liberia. The individual tax income return for 2010 lists Howard-Taylor's declared income at $158,575, categorized as $135,000 in rental income, $23,440 in wages from the Liberian Senate and $135 in dividends (see annex 20). Schedule G of the income tax return lists net income from rental as $121,500 following deductions of withholding tax.

132. The rental income was attributed to an advance payment of three years of rent for Howard-Taylor's Lighthouse Villa in Congo Town, Monrovia. The Panel obtained the rental agreement, which was signed on 16 March 2010 between Jewel Howard-Taylor (lessor) and a representative of Total Liberia Incorporated (lessee). A memo on Total Liberia letterhead dated 17 March 2010, with a subject of "Payment to Jewel Howard Taylor", notes that the payment for rent of $135,000 will be less the 10 per cent withholding tax (see annex 21). The Panel also obtained a receipt signed by Jewel Howard-Taylor noting the receipt of $121,500 from Total (see annex 22). The Panel met with the Managing Director of Total Liberia Incorporated, who informed the Panel that he was not aware that Howard-Taylor was on a United Nations assets freeze list, and promised full cooperation. Total Liberia supplied the Panel with details of the account used by Howard-Taylor to receive the funds, which was through the Liberia Bank for Development and Investment, account number 02210200l1001. The Panel further obtained the deed of ownership for the property rented by Total Liberia. The deed describes the house as the Lighthouse Villa in Congo Town, which was previously owned by Charles Dakpannah Ghankay Taylor, the former President of Liberia and was sold to Jewel Howard-Taylor on 19 April 2002 for $5 (see annex 23).

133. According to an affidavit signed by Howard-Taylor on 25 January 2011, her real estate properties were listed as three residential lots in Monrovia (two in Congo Town and one in Sinkor); 2.5 acres of land on the Robertsfield Highway, Monrovia; one vacant lot in Paynesville City, Montserrado County; two vacant lots in Gbarnga City, Bong County; and two acres of vacant land in Meliki Township, Bong County (see annex 24). This affidavit also lists Howard-Taylor's S-320 Mercedes with a value of $38,000.

134. According to the affidavit cited above, Howard-Taylor held bank accounts at the end of 2010 with Ecobank, Liberia Bank for Development and Investment, International Bank (Liberia) and United Bank for Africa Liberia (see annex 25). The Ecobank accounts were listed with both savings and checking accounts totalling $700; the checking account with the Liberia Bank for Development and Investment was listed as a liability with negative $2,000; the savings account with International Bank (Liberia) Limited listed with $300; and the United Bank for Africa Liberia savings account with 50,000 Liberian dollars. Furthermore, debentures with Cellcom Liberia were listed at $1,000, and the value of shares of Ecobank Liberia were valued at $1,005. As a result, Jewel Howard-Taylor's total assets were valued at $3,005 and LD 50,000. Howard-Taylor's liabilities of $65,000 were attributed to a liability of $35,000 with Ecobank and $30,000 with the Liberian Bank for Development and Investment. International Bank (Liberia) Limited confirmed to the Panel that Howard-Taylor's bank account number was 02.2030-06999-01. This account handled only cash deposits and cash withdrawals between 1 September 2008 and 27 October 2011, and never had a balance of over $20,150. The balance as of 27 October 2011 was $126.

Edwin Melvin Snowe, Jr.

135. Edwin Snowe is a Representative in the National Legislature, and won his seat as an independent in district 6 of Montserrado County in the October 2011 elections. He is categorized as a medium taxpayer according to a Ministry of Finance tax clearance certificate dated 11 August 2011. Snowe's individual tax return lists him as residing in ELWA Community, Paynesville, Montserrado County, Liberia. According to Snowe's income tax return filed on 11 August 2011, his income for 2010 was declared as $41,507, categorized as $32,175 in wages from the National Legislature and $9,332 in net income from two rental properties in ELWA Community, Monrovia (see annex 26). The income tax returns also list charitable contributions valued at nearly half of Snowe's 2010 income. He also paid $38,032 in real estate tax in August 2011, according to documents obtained from the Ministry of Finance's Department of Revenue.

136. Snowe owns 20 real estate holdings in Monrovia valued at $655,000 and three vehicles valued at $204,000, according to attachments to his candidate financial disclosure form filed on 11 August 2011 (see annex 27). Also according to these attachments, Snowe holds a United States dollar account at Guaranty Trust Bank (Liberia), number 0103144/002/0001/000. The balance of this account as of 11 August 2011 was $13,539, with 10 debits totalling $37,705, and 7 credits totalling $42,180 between 1 July and 11 August 2011.

Emmanuel Shaw and Benoni Urey

137. The Panel of Experts continued the investigations of previous Panels concerning the shareholding of Lonestar Communications Corporation and the involvement of Emmanuel Shaw and Benoni Urey in the company. Lonestar is 40 per cent owned by PLC Investment Limited, a company managed by Shaw and Urey, with the remaining 60 per cent equity held by Investcom Global Limited, a subsidiary of the South Africa-based MTN Group. MTN Group's shareholding was acquired in July 2006 through the purchase of 100 per cent of the shares of Investcom. Lonestar is the largest taxpayer in Liberia, and the company declared gross sales of $64,752,634 in 2010, with a net profit of $14,546,866, on its income tax return filed with the Ministry of Finance on 31 March 2011. The company declared gross sales in 2009 of $61,495,371, with a net profit of $17,485,278, according to its tax return filed on 31 March 2010.

138. Previous Panels of Experts reported on Lonestar and its links to Shaw and Urey in the following six reports: S/2004/955, paragraph 169; S/2005/360, paragraph 185; S/2006/976, paragraph 152; S/2007/340, paragraphs 99 to 101, 126 and 127; S/2008/785, paragraphs 134, 135 and 149; S/2009/290, paragraphs 139 to 149. These Panel reports established that PLC owned 40 per cent of Lonestar; that Shaw and Urey were involved in the ownership of PLC and were paid employees of PLC; that both men represented PLC on the Board of Directors of Lonestar and received fees for this; and that PLC received dividends from Lonestar's operations. The current Panel has confirmed that Shaw and Urey manage PLC; that Shaw and Urey represent PLC on the Board of Directors of Lonestar; that the directors of Lonestar continue to receive management fees; and that PLC also receives management fees from Lonestar and received dividends from Lonestar's operations in 2008 and 2009.

139. According to paragraph 143 of document S/2009/290, the Ministry of Finance informed the Panel that PLC was owned by Shaw and Urey, but documents obtained

from the Ministry of Commerce showed that PLC was owned by two other companies, IDS and Nexus Corporation. The current Panel confirmed that there has been no update to the articles of incorporation for PLC, dated 3 July 1989, which list the company's ownership as bearer shares. The current Panel further confirmed the earlier finding that PLC is owned by IDS and Nexus: an old business registration form for PLC, dated 31 March 2010, lists the owners of the company as Nexus Corporation, with 50 per cent shareholding, and IDS Incorporated, with 50 per cent shareholding (see annex 28). The Panel located the articles of incorporation and business registration forms for both of these companies. Nexus, founded on 3 July 1989, lists its initial ownership as bearer shares; a business registration form for the company, dated 9 February 2011, also lists its ownership as bearer shares and estimates the company's net worth at the end of 2010 at $255,000. IDS, also founded on 3 July 1989, similarly lists its ownership as bearer shares in the company's articles of incorporation; a business registration form for the company, dated 27 April 2010, lists the company's ownership as bearer shares, with net worth estimated at $100,000 at the end of 2009. The Panel further observed business registration certificates for Nexus and IDS, which expired on 15 April and 24 April 2011, respectively, displayed on the wall of the PLC office within the Lonestar building in Monrovia.

140. Emmanuel Shaw informed the Panel that he and Urey, in their individual capacities, do not own PLC shares. Instead, Shaw informed the Panel that ownership of PLC is through IDS and Nexus, and he declined to provide information on the owners of those two companies, as the establishment of bearer shares is a legal financial instrument under Liberian corporate law. Shaw informed the Panel that he was the Executive Director of PLC, and that Urey was Secretary and Treasurer. The Panel also notes that the business registration forms of Lonestar for its operations in the towns of Buchanan, Congo Town, Ganta, Gbarnga, Kakata and Pleebo, all dated 17 February 2011, list Shaw as a direct 40 per cent shareholder in the company (see annex 29).

141. Lonestar's financial statement for 2010 lists Shaw and Urey as two of the five directors of Lonestar. Urey is also listed as the Chairman of the Board of Directors. The remuneration in 2008, 2009 and 2010 was $72,000 annually for the Chairman of the Board and $192,000 split between the other members of the Board annually. Emmanuel Shaw also informed the Panel that he and Urey represented the interests of PLC on Lonestar's Board of Directors. The Panel obtained documents from the Ministry of Finance pertaining to the payment of Board of Directors' fees by Lonestar to PLC in January 2011, with payments of $247,880, and $216,300 (see annex 30). Another document cites the prepayment by Lonestar of $48,000 in Board of Directors' fees to Emmanuel Shaw, with the withholding tax paid in February 2011 (see annex 31). The 2009 Lonestar financial statement cites management fees paid by Lonestar to PLC of $1,939,000 in 2008 and $2,251,000 in 2009. The Ministry of Finance provided the Panel with a chart attached to Lonestar's 2010 income tax return citing management fees of $2,595,831 paid to PLC in 2010. However, Lonestar's 2010 financial statement cites $2,361,000 paid in management fees to PLC in 2010.

142. PLC, which owns 40 per cent of Lonestar's equity, also received dividends from Lonestar's profits in 2009. A September 2010 audit of Lonestar's dividend payments, provided to the Panel by the Ministry of Finance, shows that the company paid $2,120,000 in dividends to PLC in 2009 and $880,000 in 2008. The 2010

financial statement for Lonestar notes, however, that no dividend was declared in 2010 and that dividends were not paid.

143. The Panel addressed a letter of inquiry to MTN, which owns 60 per cent of Lonestar's equity through its subsidiary, Investcom. The Panel requested, among other things, an itemization of all payments of dividend and management fees by Lonestar since 1 January 2008, including copies of bank transfers for those payments. MTN provided the financial statements for Lonestar, but did not provide an itemization of payments of dividends and management fees as requested.

144. Further relating to the case of Emmanuel Shaw, the Liberian Executive Mansion announced on 10 May 2011 that President Ellen Johnson-Sirleaf had appointed Shaw as the Chairman of the Liberia Airport Authority. The Executive Mansion announced that this appointment was withdrawn on 27 May 2011 after details of the sanctions imposed on Shaw by the United Nations and the Government of the United States were brought to the President's attention.

VI. Travel ban

145. Following a recommendation by the Panel of Experts in its 22 June 2011 midterm report (S/2011/367, para. 79), the Security Council Committee established pursuant to resolution 1521 (2003) authorized the submission of names of individuals on the travel ban list to INTERPOL for the issuance of INTERPOL-United Nations Security Council special notices.[10] This process will facilitate the enhanced dissemination of the names cited on the travel ban list to Member States, and especially to security agencies conducting border control. Pursuant to the Panel's recommendation (ibid., para. 78) that the Committee update the travel ban and assets freeze lists on the basis of the information contained in previous reports of the Panel and the 2011 midterm report, the Committee updated the travel ban list on 4 August 2011.[11]

146. The Panel submitted letters of request to 23 Member States, two principalities, and one overseas territory to obtain information on violations of the travel ban. The Panel received replies from five States: Brazil, Germany, Ireland, the Russian Federation and the United Kingdom of Great Britain and Northern Ireland (including a separate reply from the British Virgin Islands). These replies noted that there were no violations of the travel ban in the countries and overseas territory concerned.

Updates on identifying information or location of individuals

147. The Panel received information that Ibrahim Bah travelled to Sierra Leone in late 2010, and again in early 2011. The Panel was informed that Bah was detained briefly in late 2010 by Government of Sierra Leone security agencies and released. The Panel requested information from the Government of Sierra Leone but did not receive a reply to this request. Bah was reportedly involved in the recruitment of mercenaries in Sierra Leone to fight in Côte d'Ivoire.

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[10] Available from http://www.interpol.int/INTERPOL-expertise/Notices/Special-Notices.

[11] Available from http://www.un.org/News/Press/docs/2011/sc10356.doc.htm.

148. As noted in paragraph 77 above, Benjamin Yeaten recruited Liberian mercenaries on behalf of FRCI to help depose former Ivorian President Gbagbo. Yeaten operated from Côte d'Ivoire according to the Panel's sources. The Panel has provided this information to the Group of Experts on Côte d'Ivoire.

149. The Government of Brazil informed the Committee established pursuant to resolution 1521 (2003) that Simon Rosenblum was issued a passport by the Embassy of Brazil in Côte d'Ivoire on 17 July 2009. The passport is numbered CV 547502 and expires on 16 July 2014. Rosenblum was provided with an exemption to travel from Abidjan, Côte d'Ivoire, to Paris, via Casablanca on 6 November 2011 in order to seek medical attention, and to return to Côte d'Ivoire on 16 November 2011. The Government of Lebanon informed the Committee that the current passport of Mohamed Salame (whose name appears on the assets freeze list and the travel ban list), number 2210697, was issued on 14 December 2010 and expires on 14 December 2011.

150. In reference to Sanjivan Ruprah's British passport that expired in 2008, as referenced in paragraph 50 of the Panel's midterm report (S/2011/367), the Government of the United Kingdom informed the Panel on 26 October 2011 that Sanjivan Ruprah had not applied for another passport. On a related note, the Panel requested information from the Government of South Africa regarding possible travel by Ruprah to that country. The Panel did not receive a reply to its request.

VII. Natural resources

151. The Panel has continued investigations in a number of areas to update its assessments of the Government of Liberia's implementation of the Kimberley Process Certification Scheme and the contribution of forestry and other natural resources to peace, security and development in Liberia within the context of the country's evolving legal framework.

152. Since 2006, Liberia has enacted a number of new pieces of legislation relating to natural resources. These laws include provisions for competitive and transparent concession allocation processes; revenue transparency; public participation and access to information; and benefit sharing. The laws also incorporate the Kimberley Process system of internal controls and include the National Forestry Reform Law of October 2006, the adoption of which was the criterion for the Security Council to lift the sanctions on timber. Another important piece of legislation, the Act Establishing the Liberia Extractive Industries Transparency Initiative (LEITI), was approved in July 2009 and was unique in its inclusion of Government payments not only from oil, gas and mining, but also the forestry and agricultural sectors. Other important aspects of the forestry legal structure include the 2009 Community Rights Law with respect to Forest Lands and the signing in May 2011 of the voluntary partnership agreement — a binding trade agreement between Liberia and the European Union to establish a system for certifying the legality of timber. Finally, the 2009 Act establishing the Lands Commission, designed to promote and coordinate reform policies to clarify land tenure, was a crucial step towards resolving land conflicts across all sectors. The present section provides an assessment of those important governance mechanisms for natural resources.

A. Assessment of the diamond sector

153. With its adoption of resolution 1753 (2007), the Security Council lifted sanctions on the import of Liberian rough diamonds. Liberia has been a participant in the Kimberley Process since 4 May 2007 and began to export diamonds during September 2007. Specific requirements of the Kimberley Process Certification Scheme include issuance of certificates for each shipment, internal controls for both export and import of rough diamonds, maintenance and reporting of statistics, and cooperation and transparency.

154. Currently the downstream export component at the Government Diamond Office is functioning relatively well, and as of 30 September 2011 authorized exports were up just over 11,000 carats compared with the total for 2010 of 33,831 carats. However, problems exist in the upstream management of the diamond sector, particularly at the primary appraisal phase of internal controls, in which diamond miners present their production to regional officers for initial assessment prior to selling to brokers who in turn sell production to dealers. The Panel visited a number of regional offices in Cape Mount, Gbarpolu, Lofa and Nimba Counties and found that they were not functioning adequately.

155. The Panel found that the principal reason for this is underfunding: regional coordinators and officers are severely hampered in their ability to perform their duties by lack of transport. Motorcycles allotted to regional offices — to be used by officers to travel to remote mining areas in order to assess levels of production and inspect licences — have not been maintained on a regular basis and most are now unserviceable. The consequence is that regional offices rely solely on the goodwill of miners to bring production to them, rather than engaging in a systematic programme of inspection, assessment and data collection. The overall lack of capacity at the regional office level requires urgent overhaul and managerial support if the upstream initial appraisal and inspection components of Liberia's Kimberley Process Certification Scheme are to continue to have any functional relevance within the diamond sector.

156. The Panel learned from anecdotal evidence that, as a consequence, some artisanal production is being trafficked to neighbouring countries, especially Sierra Leone, where the selling market is currently more favourable to producers than it is in Liberia. Much of this production is likely to be smaller, lower quality goods, and its movement is also likely to have an impact on the average price of diamonds moving through the Liberia Government Diamond Office. However, on evaluation of Government statistics, the Panel believes that this represents only part of the rise in average price since 2007 that has generated concern in some quarters with regard to the management of the diamond sector. While the cross-border movement of low-grade diamonds would push the average price of export diamonds up, this phenomenon is less important when compared to the effect on average price by the authorized export of a number of extremely valuable "special stones" of 10.8 carats and above, which have been appraised by the Government Diamond Office with some regularity. As such, the continued transit of special stones through the export stage is a positive development, indicating that diamonds of international significance are passing through Liberia's Kimberley Process Certification Scheme and that the Government is receiving considerable duty paid on them by exporters.

B. Price per carat analysis

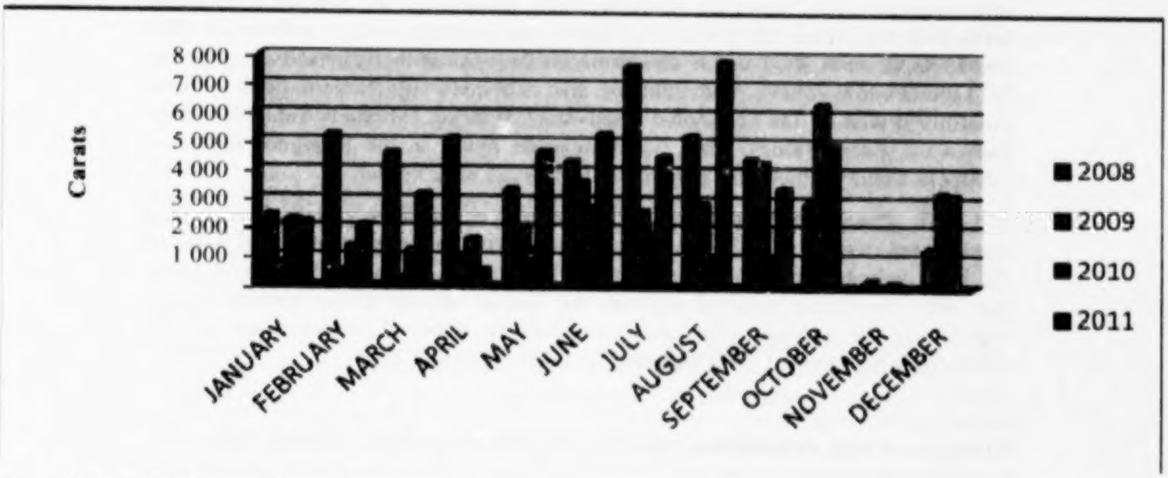
157. From 1 January to 30 September 2011, the Government Diamond Office authorized the export of 33,831 carats of rough diamonds with an appraised value of $13,763,888. A breakdown of monthly exports for 2011 in comparison with historical monthly figures since 2008 is provided in table 1. Figure I provides an historical monthly export comparison chart by carat, while figure II provides an historical monthly export comparison chart by value. While revenues earned by the Government for 2011 will not be fully apparent for another two months, at current trends the amount is likely to be in excess of $500,000.

Table 1
Summary of Liberian rough diamond exports for 2011 with historical figures since 2008

	2008		*2009*		*2010*		*2011*	
Month	*Carats*	*Value ($US)*	*Carats*	*Value ($US)*	*Carats*	*Value ($US)*	*Carats*	*Value ($US)*
January	2 429.05	588 997	792.06	778 369	2 290.64	527 842	2 210.04	3 427 079
February	5 239.42	503 171	498.35	331 779	1 381.57	626 515	2 096.51	811 684
March	4 646.57	676 708	231.37	171 702	1 247.49	406 735	3 205.60	1 505 059
April	5 112.10	895 501	1 008.35	722 835	1 645.91	7 577 826	558.01	197 102
May	3 361.65	505 222	2 046.25	2 091 104	1 271.34	398 361	4 685.70	1 483 262
June	4 347.71	1 838 966	3 611.13	848 984	2 741.68	1 052 457	5 291.03	2 457 076
July	7 648.84	2 007 828	2 614.27	774 469	1 857.32	529 007	4 525.58	1 662 733
August	5 233.92	1 055 039	2 908.08	516 131	1 027.34	214 638	7 848.58	1 401 962
September	4 455.97	1 045 609	4 328.98	1 163 212	1 031.84	928 858	3 410.25	817 931
October	2 937.01	488 974	6 359.41	326 193	4 906.01	1 394 286		
November	221.12	55 771	47.00	97 991	144.47	161 457		
December	1 373.14	230 000	3 286.68	1 302 865	3 216.24	1 816 528		
Total	**47 006.50**	**9 891 785**	**27 731.90**	**9 125 636**	**22 761.85**	**15 634 511**	**33 831.30**	**13 763 889**
Average value per carat		**210.43**		**329.07**		**686.87**		**406.84**

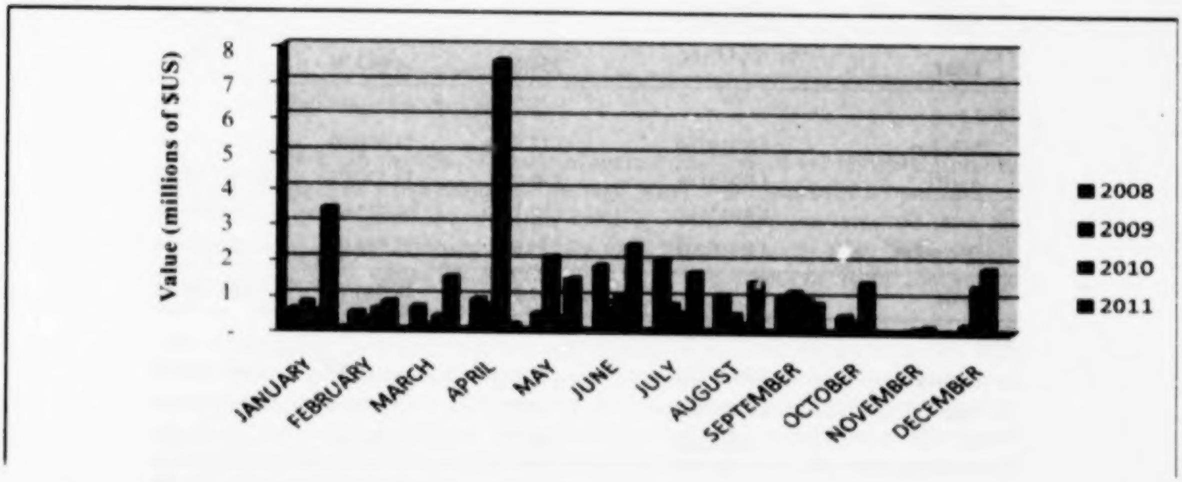
Source: Liberian Government Diamond Office.

Figure I
Monthly diamond exports by carat



Source: Liberian Government Diamond Office.

Figure II
Monthly diamond exports by value



Source: Liberian Government Diamond Office.

158. Table 1 shows that the average price for the "run of mine" (or the entire characteristic diamond production for Liberia) in 2008 was $210.43 per carat. This figure rose to $329.07 per carat in 2009, and by 2010 had risen further to a dramatic $686.87 per carat. At current projections, from 1 January to 30 September 2011, the average price has fallen back to $406.84.

159. Data prior to the lifting of sanctions in 2007 is widely acknowledged to be unreliable because management of the diamond sector during the armed conflict and

the decades prior was at best poor, and at worst non-existent. Nevertheless, typical Liberian goods in the run of mine are generally accepted to be small and of relatively low value. However, while the Panel accepts that the average price seems artificially high when compared to neighbouring countries, which is between $200 and $300 per carat, the Panel is also firmly of the opinion that annual average prices for Liberia's low-volume production are also extremely vulnerable to price increase volatility driven by the occasional discoveries of large, extremely valuable goods, known as special stones, from rich kimberlite dykes in the Kumgbor region of Gbarpolu County which runs parallel to the Sierra Leone border.

160. The Panel conducted detailed analysis of average price figures and recalculated current and historical figures since 2009 after the removal of some of the more valuable special stones from the exported run-of-mine. The Panel found that after removing a small number of special stones from monthly export valuations, the average price fell considerably. Table 2 shows some of the particularly high value stones exported for 2009, 2010 and 2011.

Table 2

Examples of high value stones exported from Liberia in 2009, 2010 and 2011

	Certificate No	*Carats*	*Price per carat*	*Value ($US)*
2009				
January	LR010089	89.27	7 281.28	650 000.00
April	LR010099	167.30	3 114.00	520 972.00
Total		**256.57**	**4 563.95**	**1 170 972.00**
2010				
February	LR010169	12.95	13 500.00	174 825.00
April	LR010186	194.09	34 520.07	6 700 000.00
	LR010187	22.15	11 725.00	259 708.75
December	LR010225	33.62	12 500.00	420 250.00
Total		**262.81**	**28 746.18**	**7 554 783.75**
2011				
January	LR010231	41.44	62 741.99	2 600 028.00
June	LR010268	53.87	8 700.00	468 669.00
	LR010267	18.12	10 000.00	181 200.00
Total		**113.43**	**28 651.12**	**3 249 897.00**

Source: Liberian Government Diamond Office.

161. The price per carat for these goods ranges from $8,700 to $62,741, while values range from $174,825 to $6.7 million for single diamonds.

162. Given that the value of the entire run of mine for 2010 was $15,634,510, it is clear that a single stone with a price per carat of $34,520 and a value of $6.7 million will increase the average price per carat for annual production considerably. Indeed,

this individual diamond accounted for around 43 per cent of the entire value of Liberia's exports for 2010.

163. When these special price goods are removed from the annual average price calculations, the picture becomes quite different. Table 3 demonstrates the impact on average price when all special stones are removed from the annual average price calculation.

Table 3

Annual average prices after special stone deduction

	Total carat	*Total value ($US)*	*Average price per carat ($US)*
2009	27 731.93	9 125 635.76	329.07
Special stones	(256.57)	(1 170 972.00)	4 563.95
Total	**27 475.36**	**7 954 663.76**	**289.52**
2010	22 761.85	15 634 510.86	686.87
Special stones	(262.81)	(7 554 783.75)	28 746.18
Total	**22 499.04**	**8 079 727.11**	**359.11**
2011	33 831.30	13 763 888.85	406.84
Special stones	(113.43)	(3 249 897.00)	28 651.12
Total	**33 717.87**	**10 513 991.85**	**311.82**

Source: Liberian Government Diamond Office.

164. For 2009, when the 256.57 carats of special price goods are removed from the annual average price calculation, the average price falls from $329.07 per carat to $289.52. For 2010, after 262.81 carats at $28,746 per carat are removed from the annual calculation, the average price falls to $359.11 per carat from $686.87. For 2011, after 113.43 carats at $28,651 per carat are removed from the annual calculation, the average price falls from $406.84 to $311.82.

165. While these average prices are still slightly high, they are more in line with trends in the Mano River Belt region. Aside from cross-border movements of lower quality diamonds, the world gold price is also playing a role in keeping the average price of diamonds in Liberia inflated. Many artisanal miners have abandoned diamond mining altogether and have migrated to other parts of the country in search of gold, which is now demanding record prices on the international market. As a consequence, artisanal miners' low-grade production, particularly from the east of the country, is now largely absent from Liberia's run of mine.

C. Assessment of the gold sector

166. Of more interest to the Government of Liberia is the current state of the artisanal gold sector, which potentially could be a significantly more important industry than the diamond sector. Since June 2011, there has been a steady decline in the volume of gold appraised by the Office of Precious Minerals at the Ministry

of Lands, Mines and Energy. In 2010, the monthly weight of appraised gold averaged around 1,783 ounces. This year, that figure has dropped to around 1,286 ounces, a fall of around 500 ounces per month, despite the fact, as noted above, that many artisanal miners are moving from diamonds into gold and that gold production is likely to be increasing monthly. Furthermore, during field visits to gold-mining camps in September 2011, the Panel received testimony that the gold sector labour market had absorbed Liberian mercenaries and Ivorian militia who fled the conflict in Côte d'Ivoire in early 2011.

167. During its research, the Panel found that ethnic Guinean Mandingo buyers, who are supported by powerful business and credit networks, have comprehensively penetrated the Liberian gold sector. Testimony to support this was provided by both Government officials and artisanal miners. These buyers are trafficking gold back through Guinea to Europe and the Middle East. By avoiding duty payments in Conakry, the Guinean buyers can afford to pay better prices than their Liberian counterparts. Moreover, the link with Guinea has also opened a cross-border trade in artisanal 12-gauge hunting shotguns, which diggers use for obtaining bush meat to supplement their diets.

168. The Panel met representatives of the Liberian Office of Precious Minerals, who were candid in their assessment of the situation: in their opinion, as much as 65 per cent of Liberian gold production is leaving the country through illicit channels. Furthermore, they agreed that without significant strengthening of capacity at the Ministry of Lands, Mines and Energy, little could be done to rectify this situation. In short, the Government of Liberia is losing millions of dollars per year in potential revenue as a direct consequence of its lack of capacity to address this problem.

D. Forestry sector

169. Reforms in the forestry sector have been comprehensive and are regarded by many in the international community as a model for sound and equitable post-conflict resource management. However, the implementation of many of the reforms remains inconsistent and piecemeal, and the Panel is of the view that recent developments put the future of reform at a critical juncture. The Panel recalls that in its resolution 1819 (2008), the Security Council stressed that Liberia's progress in the timber sector must continue with the effective implementation and enforcement of the 2006 National Forestry Reform Law.

170. The Panel notes with concern a prevailing narrative among logging companies and in some quarters in the Government that the reforms and chain of custody (independently operated by the SGS Group) were imposed from outside by the United Nations and the donor community. Currently, as outlined below, there appears to be an increasing trend apparent in the administrative decisions of the Government of Liberia's Forestry Development Authority and Ministry of Finance, to relax regulations in order to make logging more profitable — decisions that, in fact, are likely to have the effect of undermining the realization of reforms. However, the new role of the European Union, through the voluntary partnership agreement, may increase capacity support and political will to ensure that the implementation of reforms remains rigorous.

Unaddressed problems in concession allocation

171. To date, Liberia has allocated concessions covering 1.04 million hectares (of an estimated 1.7 million hectares in the total forest estate) to 7 large-scale, 25-year, forest management contracts and 10 smaller timber sales contracts for short-term (3-year) harvest. As detailed in previous Panel reports (S/2008/785 and S/2009/640), there were significant problems of non-compliance with the laws during the allocation process, including apparent collusion among bidders, the award of concessions to companies which did not meet the reserve bid, failure to comply with the bid panel's recommendations on the company presenting the best bid, failure to comply with the due diligence panel's findings with regard to companies' beneficial ownership and ability to perform on the contract, and the attempted alteration of payment terms of the bid premium after the contracts were signed. Since then, the Panel has noted that a number of the concession winners have sold significant shares to other companies, creating a material change in ownership, and to date the Panel is unaware of the authorities conducting the required due diligence on the new owners as required by law.

172. Another recurrent problem encountered during 2008, 2009 and 2010 allocation processes was a lack of clarity on landownership of the areas offered as concession. This problem, and the lack of jurisdiction of the Forestry Development Authority to adjudicate land disputes, contributed to the establishment of the Lands Commission by the Government of Liberia in 2009 to facilitate the clarification and accurate registration of land tenure.

173. Unfortunately, tenure clarification has been significantly complicated by the destruction of many land title documents during the years of conflict; the decay of documents in poor storage conditions; the repeated movement of communities during the conflict; and overlapping titles or concession rights issued by uncoordinated ministries, successive Governments and even insurgent parties, often without the consent of local communities. Moreover, the Panel reported that the Land Title Registry was apparently intentionally targeted for looting during the war (S/2007/340, para. 18). Failure to update ownership changes and outright corrupt practices in the survey and registration of deeds, as well as a thriving market for fraudulent land deeds and traditional certificates, further handicap the prospect of clarifying ownership.

174. Access to land is fundamental to investment and the operation of commercial concessions, to rural survival and to ethnic identity and cultural practice. As such, it is fertile ground for conflicts that have frequently turned violent in Liberia's recent past. Therefore, unravelling the complexity of land tenure is of the utmost importance in continuing Liberia's progress towards peace, development and security. Although it has no authority to adjudicate, the Lands Commission is beginning to establish local dispute resolution centres, in partnership with the Norwegian Refugee Council, to assist in out-of-court mediation of land disputes. In addition, the Lands Commission will begin a review of all traditional land certificates (with funding from the Government of the United States), as well as a critical review of land claims around existing concessions (with funding from the European Commission). It is the view of the Panel that because Liberian law requires that land offered as concession be unencumbered by title and in the interest of protecting rural livelihoods, new allocations should be postponed until these important reviews are completed.

175. In 2012, the Forestry Development Authority plans to offer two more large new forest management contract concessions totalling 738,474 hectares. In addition a forest management contract for area F is being re-offered after cancellation of the contract with Euro Logging for non-payment of fees. The Panel notes with concern that the Forestry Development Authority plans to offer these concessions using the same procedures as the previous allocations, without modifications to improve compliance, educate bidders and affected communities, or allow more time for companies to prepare bids and realistic business plans.

Low productivity and the role of weak infrastructure

176. Although a large area of timber concession has been awarded, it has not produced the revenue expected by the Government owing to lack of performance. Although higher than 2010, production by the sector totalled only about 108,000 cubic metres (m^3) of timber (80,000 of which was exported) from only three forest management contracts, five timber sales contracts, and two private use permits in fiscal year 2010/11, and 17,500 m^3 in the first quarter of the current fiscal year from two forest management contracts, two timber sales contracts, and two private use permits (see annex 32). SGS reported that the sector returned $4 million to the Government in revenue (out of $16 million assessed) for fiscal year 2010/11 and $870,000 (out of $17 million assessed) for the first quarter of fiscal year 2011/12 (see annex 33). This performance is well below the Government of Liberia's 2010 poverty reduction strategy projections of $46 million and 1.3 million m^3 of annual production.

177. By law, companies in Liberia may not receive export permits if they are in arrears; they are also subject to late payment penalties. However, in October, SGS reported to the Panel that, under the directive of the Ministry of Finance, in recognition of the economic downturn and the poor state of infrastructure, export permits in the first fiscal quarter were nevertheless issued to companies in arrears on their land rental and bid premium payments, and late payment penalties were waived.

178. In contrast, neither SGS (which undertakes regular research to establish current market prices in West Africa as part of its contract) nor company representatives interviewed by the Panel attribute the sector's low productivity and lack of payment of fees to a global economic downturn, which was also cited by the Forestry Development Authority in 2010 as the reason for the waiver of late payment penalties. Companies do claim, however, that slow work on roads, bridges and dredging of ports has compromised their ability to harvest timber.

179. Indeed, the lack of dredging in the Greenville Port has meant that timber must be ferried by barge out to ships. Companies report that the added expense ($15/$m^3$, as reported by Geblo Logging) has presented difficulties for some concession operators located in that part of the country. The Chief Executive Officer of Geblo Logging told the Panel in October that more than 16,000 m^3 of its timber had been piled in the Greenville Port for over a year, and because the port had no storage facility, the timber had deteriorated somewhat due to exposure to the elements and had therefore declined in value.

180. However, the Panel notes that, although the dredging of Greenville Port is long overdue, the majority of concession areas have access to alternative ports in Monrovia, Buchanan or Harper (see annexes 34 and 35), all of which are operational.

181. The Managing Director of the Forestry Development Authority informed the Panel that the Government of Liberia does not intend to cancel any contracts for non-performance, although such actions are allowed by the National Forestry Reform Law and the contracts themselves, because in his view the Government bears partial responsibility owing to the failure to provide timely improvements to infrastructure. However, the Panel notes that the contracts contain no specific language regarding a Government commitment to deliver such improvements, nor a specific time frame.

Tax arrears and alteration of terms of concession contracts

182. According to SGS payment records, tax collection rates fell from 25 per cent in fiscal year 2010/11 to only 5 per cent in the first quarter of the current fiscal year. In fiscal year 2010/11, 95 per cent of the arrears were held by forest management contracts, and almost half by two companies, Euro Logging and International Consultant Capital (see annex 33).

183. Most companies interviewed by the Panel of Experts argued that the most significant impediment to their operations was the high cost of an annual, rather than one-time, payment of the bid premium on land rental, which they claim was not their expectation, despite the clear statement in the contract that the payments would be annual. A representative of Geblo and International Consulting Capital claims to have been offered the choice in those contracts of either a one-time or an annual payment for the 25 years of the contract, and that he chose the annual option, with the understanding that the payment would be in 25 instalments, rather than in full.

184. Of most concern to the Panel, however, was the allegation of some companies, when asked why they had signed a contract that clearly states that such payments would be made annually, that they did so because senior Forestry Development Authority staff assured them that either the payment would be changed to a one-time payment or it would only be payable on the area of harvest rather than the total area. If these allegations are true, they would represent clear violations of the law on the part of any Forestry Development Authority officials who offered such assurances.

185. The Panel was unable to directly verify these allegations, but deems it relevant to note them here because the totality of events makes the allegations plausible, including: the presence of the Panel at a meeting in October 2009 at which companies asked the Forestry Development Authority what happened to the agreement to reduce the area subject to areas fees (see S/2009/640, para. 101); the allegation of a former Controller of the Governance and Economic Management Assistance Programme that he was informed by a company of an assurance by a Forestry Development Authority staff member that land rentals would be converted to a one-time payment; the attempted change to contracts to this effect (see S/2008/785); and the introduction and passage through both houses of the legislature of a bill that enacts this change into law (see annex 36). This bill is awaiting the President's signature, although the legislature has reportedly vowed to override any presidential veto. The Deputy Minister of Finance acknowledged in a meeting with the Panel in October 2011 (and both the Forestry Development Authority and companies confirmed) that she has made payment plans with companies (see an example in annex 37), in which they are to make one final bid premium payment (in monthly instalments spread over the course of the coming year), after which no further bid payment will be required.

186. The Deputy Minister of Finance and Forestry Development Authority Managing Director informed the Panel in October that there would be a meeting of a Working Group led by the President before the end of 2011 to decide on changes to the forestry tax structure. The Deputy Minister suggested that it was likely, under advice from the International Monetary Fund and the European Union, that stumpage rates would be increased to at least partially make up for the more than $230 million loss in revenue from this alteration to the bid premium payment.

187. The bulk of the revenue loss from conversion of the bid premium will be borne by affected communities and counties, which, according to the National Forestry Reform Law, receive 60 per cent (30 per cent each) of all land rental payments. The Ministry of Finance has interpreted the law as meaning that only the base land rental fees of $2.50 per hectare for forest management contracts and $1.25 per hectare for timber sales contracts are subject to benefit sharing, and not the additional bid premium. However, section 14.2 of the National Forestry Reform Law clearly defines only three categories of forestry fees: stumpage based on volume and value of harvested timber; land rental associated with the use of forest land, including administrative fees and "area-based fees tied to forest resources licenses"; and forest product fees for production, transport, use, transfer of ownership or export of forest products. The law does not contemplate a fourth category of fee that would include the bid premium, which is an area-based fee and logically would fall into the category of "land rental fees". This difference in interpretation is significant as it reduces the amount of money that would go to affected communities and counties by over $100 million.

188. The Panel acknowledges that, given the high winning bids, annual payment of the bid premium represents a significant expense — for the larger forest management contracts a cost of more than $2 million per year. Additionally, the fact that payments are due before the start of production can pose a hardship to companies that are not adequately capitalized. However, the Panel emphasizes that these terms were clearly spelled out both in the contract and in the bid education workshop, and it was the task of the Forestry Development Authority due diligence panel to assess the ability of the winning company to comply with these terms. It is the company's responsibility to read and understand the contract, and if the company finds that it is unable to comply, it is the Government of Liberia's responsibility, as manager of the public assets in trust for the Liberian people, to cancel the contract and reopen it for bid.

189. The Panel is deeply concerned about the timing (after concessions have already been allocated) and procedure of Government actions to alter the tax structure, most significantly because the Forestry Development Authority categorically stated that any such changes to the terms of the fee structure would not trigger a reopening of the concessions for bid. This is not only fundamentally unfair to the losing bidders (some of whom actually bid higher than the winning companies; see S/2008/785 and S/2009/640) and a violation of the National Forestry Reform Law and Public Procurement and Concessions Commission laws on competitive bidding, it also sets a bad precedent that will undermine the competitive allocation process, as it sends the message to prospective bidders that the successful strategy is to bid high in order to win the auction, and then negotiate down the terms. This precedent will have lasting negative effects not only in the forestry sector but in other sectors as well.

Social agreements and community participation

190. The forest sector legal reform requiring community consultation and meaningful sharing of benefits represents a significant departure from the inequitable management of the past, and in its conceptualization is a model for forest management that supports both peace and poverty reduction.

191. However, as with concession allocation reform, the Forestry Development Authority acknowledges that implementation of these concepts has been weak and the process needs improvement based on assessment of experience of communities, companies and the Forestry Development Authority. There have been numerous reviews of the implementation of the social agreements by a variety of parties. The most significant finding of these reviews is that the process was rushed and did not adequately prepare and educate the companies and communities so that they understood their rights and responsibilities. The agreements were so vague as to be unenforceable, and unfortunately served to raise community expectations. This has created disputes between communities and companies. The Forestry Development Authority, with support from the Food and Agriculture Organization of the United Nations (FAO), is currently synthesizing these findings, and the Panel hopes that this review, coupled with a multi-stakeholder validation process, will result in an improved process that facilitates agreements that are fair and enforceable for both parties.

192. Another important step in the reform to improve equity in forest management was the passage of the Community Rights Law with respect to Forest Lands, which grants self-defined communities the right to delineate their traditionally owned or used forest territory and manage that land for a variety of uses, including commercial timber, with the oversight of Forestry Development Authority regulation of an approved management plan. The implementing regulation for the Community Rights Law was approved by the Board of the Forestry Development Authority on 30 June 2011.

193. Although rights granted under these agreements are use rights and not ownership rights, and therefore not secure, the establishment of community forests is nevertheless a positive step towards empowerment of communities to manage their community resources according to their own objectives. Furthermore, the gradual approach of donors such as the United States Agency for International Development (USAID) and Fauna and Flora International (FFI) to conduct pilot programmes with a few communities to delineate and draft management plans for community forests on the border of Sapo National Park and the East and West Nimba Nature Reserves, as well as the formation of new community institutions for implementing these duties, provide opportunities for adequate training of communities and adaptive learning from experience gained in a new process. The location of these pilots near protected areas also provides the added benefit to conservation of helping to control encroachment into these areas and building local social networks for sound management.

194. As of October 2011, there were four community management plans awaiting the signature of the Chair of the Board of the Forestry Development Authority (the Minister of Agriculture), and two more in the final stages of preparation. The Panel notes that both the FFI and the USAID programmes have now ended, and it is hoped that additional programming will be taken up to continue to scale up this important work.

195. In addition, the Panel wishes to highlight the establishment of the protected area of Lake Piso as offering experience in community engagement for free, prior and informed consent. The outgoing FFI Director reported that before Lake Piso was designated as a protected area in 2009, a series of extensive community consultations were undertaken, which produced a letter of consent, with the conditions that: there would be no resettlement; the park would be a multiple use area; and the communities would be involved in management planning. This consultation experience should be applied in preparation for the designation of future parks, as well as the establishment of future commercial concessions. The Panel notes that extensive training and facilitation support from donors is needed for affected communities, companies and the Forestry Development Authority (or other relevant Government agencies) to make these consultations meaningful.

196. As previously noted (see S/2009/640), the Panel remains troubled by the clause of the Community Rights Law that requires commercial logging permits of up to 49,999 hectares on community forest land be granted on a no-bid basis. The Panel further reiterates its concern with regard to the two seats reserved for local legislators on the community assembly with authority to manage community forests and the financial benefits derived from them. Together these clauses represent a worrying opportunity for sidestepping reform of competitive concession allocation procedures as well as for the co-opting of community resources by county political elites.

Private use permits as potential loopholes to reform

197. Although the productivity of allocated concessions remains low, the issuing of private use permits — logging permits on private land — continues apace. In October 2011, the Forestry Development Authority had issued 16 private use permits, two of which were already exporting. Nine more were in process, and, in fact, several had already engaged a logging company. The area under private use permits in October 2011 totalled more than 720,000 hectares, almost half of the total currently under concession. All but two of the private use permits are issued to communities, with a single permit in Nimba County almost 80,000 hectares in size (see the list of contract agreements in annex 38).

198. The Panel is concerned that the upward trend in private use permits poses the risk that reforms put in place to promote transparency of forest revenues and sustainability and equity of forest management and to maximize return to the Liberian people from resource use will be sidestepped. Operators working under a private use permit do not undergo a bidding process, pay much reduced forest taxes and are subject to much less stringent regulation. In the worst case scenario, the increasing use of private use permits could recreate an environment for conflict-financing.

199. According to the Forestry Development Authority, the steps to acquire a private use permit involve submitting a deed to the Ministry of Lands, Mines and Energy for validation. Given the concerns related to the land registry highlighted above, this process raises questions about the true ownership of land being logged under private use permits. Once the deed is approved, the Forestry Development Authority enters into a private use permit agreement with the landholder, not the company. The company enters into a memorandum of understanding with the landholder, who may require the company to pay a production-based fee ($\$1.50/m^3$)

to the landowner on the deed, but this is not dictated by the National Forestry Reform Law, and there has been no regulation issued for private use permits. The Managing Director of the Forestry Development Authority informed the Panel in October 2011 that the Authority would facilitate the negotiation of social agreements. However, there is no clear role for any oversight of these agreements or education of community landholders about their rights under such agreements.

200. The company in a private use permit arrangement must pay the same stumpage and export taxes as those working Government-issued concessions, but there are no land rental or bid premium payments, and as such their revenue contribution is far lower than other timber concessions. There is also no bidding process, although according to the Forestry Development Authority, only pre-qualified companies that are not in arrears are allowed to operate under a private use permit. The Forestry Development Authority acknowledges that, despite the fact that it is required to do so annually by law, and although the regulation establishing criteria for suspension and debarment has already been passed, the Authority has not issued a debarment list.

201. The Managing Director of the Forestry Development Authority assured the Panel in October that private use permits would be bound by the codes of harvest practice and other regulations for the purpose of promoting sustainable forest management. But it is not clear how this will unfold in practice. For example, Atlantic Resources, which has yet to begin logging on its 119,344 hectares FMC-P concession but, according to Forestry Development Authority data, has acquired rights to operate several private use permits on over 100,000 hectares of forest in Grand Kru, River Gee and Maryland Counties. An Atlantic adviser for management planning informed the Panel that land under private use permits was under "less stringent controls" with "no clear guidelines" on harvest practices because "the land will be converted to farming". Whether or not private use permits will be bound by management regulations, it is not yet clear how closely the Forestry Development Authority will monitor compliance on private land.

Chainsaw permits

202. Effective 31 October 2011, the Board of the Forestry Development Authority passed a regulation legalizing chainsaw logging, a sector long taxed by the Authority but until now technically illegal. This step was welcomed by many in civil society, the donor community and the Forestry Development Authority who felt that the sector offered needed employment opportunities for the rural poor, including ex-combatants, and offered the possibility of more direct community engagement with the management of their local forests.

203. There are several critical areas for implementation of the regulation, many of which echo the concerns with private use permits. First, the regulation states that chainsaw permits will be issued on land that cannot be managed sustainably, which raises questions about whether the sector will be bound by the same management regulations as other commercial operators. This ambiguity is expressed in the regulation, which states that harvest must be in accordance with "felling rules and other procedures contained in the Code of Forest Harvesting Practices for Chainsaw milling, existing now or to be developed hereafter".

204. Whether under existing or new harvesting codes, as with private use permits, it is not clear who will monitor compliance of chainsaw loggers. According to the

Forestry Development Authority, communities will be trained to provide monitoring, which raises concerns, because although communities are closest to the forest, they are also the least empowered party. Adequate channels for reporting and safeguards to protect whistleblowers from retaliation from those benefiting from unsustainable logging practices would need to be put in place for this to be a viable strategy for oversight. In addition, if communities receive a portion of production income, it will be a conflict of interest for them to provide monitoring to prevent overharvest.

205. In addition, the low efficiency of chainsaw logging (estimates put the waste at around 70 per cent) raises concern about whether this is the best option for sustainable use of public natural assets. The regulation requires that within two years the Environmental Protection Agency and other stakeholders undertake comparative studies of appropriate technologies to improve the quality and reduce waste from chainsawing and that the Forestry Development Authority facilitate the acquisition of and training in the improved technologies by chainsaw operators. The Forestry Development Authority confirmed that as long as they processed at the stump, it would be permissible for operations to use portable mills rather than reduce waste and improve quality, but this begs the question about who will provide the financial backing for such expensive machinery and therefore benefit from the logging. Further, increasing harvesting speed ahead of regulation and enforcement could lead to an unsustainable impact on forests.

206. The regulation also caps the permissible area under a given chainsaw permit at 1,000 hectares, which is substantial. Further, as with private use permits, there is no limitation in the regulation of how many permits a single operator can hold.

207. There are also concerns with regard to commodity and revenue tracking mechanisms. The regulation specifies that within one year, the Forestry Development Authority shall "design a chain of custody system", but it does not specify that this system must be the SGS system, and the use of the word "design" would seem to allow for the establishment of a parallel system. Although export of chainsaw timber is disallowed by the regulation at present, the regulation also states that export will be allowed in the future once a feasibility study is completed and the export fees and charges are established (implying they will not be the same as for other commercial operations). If an alternative and less stringent tracking and tax system is put into place, this will open the door for some operators to compile multiple permits, at a very low tax rate and with less stringent regulation and tracking.

208. The Panel further notes that LEITI has been largely ineffective as a mechanism for revenue transparency from artisanal operators such as chainsaw loggers because the operators are numerous and diffuse, and therefore difficult to contact for reporting.

209. As with private use permits, the most significant concern for the Security Council and the Committee established pursuant to resolution 1521 (2003) with respect to chainsaw logging is the question of who will derive the most benefit. Although the Panel maintains the view that the regulation is a worthy attempt to improve rural livelihoods by formalizing an informal sector for the benefit of the forest as well as the logger, adequate safeguards are not yet in place to ensure that either of these benefits will be realized. For example, social agreements are ad hoc and not overseen by the Forestry Development Authority.

210. The chainsawers have a local union which readily received the Panel during its mission in October and made its data available. The union receives funding and training from donors and civil society to improve its forest and institutional management as well as member outreach. However, how representative the union is of local loggers or the precise benefits of membership remain unclear. The Panel is concerned by the general lack of safeguards and due diligence to identify the forestry sector's real beneficiaries and would wish to see improved oversight to ensure protection of forest resources for the sustainable benefit of the rural poor.

Transparency

211. As noted in previous Panel of Expert reports (see S/2009/640 and S/2010/609), access to information, although required by the National Forestry Reform Law and the Freedom of Information Act, continues to present a significant challenge to civil society and communities wishing to participate and conduct oversight on forest management decision-making. While the staff at the Forestry Development Authority were cooperative with respect to the Panel's information requests, important information, such as the business plans required for prequalification of companies and their capacity to perform on contracts for timber harvest or forest management concessions, remains inaccessible. Representatives of civil society and the donor community complained that they must continue to rely on personal relationships in order to get access to key documents that should, by law, be public information, such as contract agreements, budgets and revenue statements, and annual reports. Further, although SGS issues a monthly report of production and payments to a mailing list of stakeholders, it does not maintain a website where this information can be easily accessed.

212. For three or four years, the Forestry Development Authority has been preparing to complete its website to make accessible important data and contract documents identified by the National Forestry Reform Law as public information, as well as to launch a physical "Info Shop" with World Bank funds. During its October 2011 mission, the Panel received assurances from the Director of the Authority that the Info Shop had secured a space and hired staff and that the website was under construction by an outside contractor (funded by FAO), and both would launch before January 2012.

E. Agriculture

213. The Government of Liberia has identified agriculture as a central pillar of its poverty reduction strategy — a bedrock of the economy — as critical for both employment and food security and the provider of livelihoods for the majority of Liberians.

214. However, agriculture suffers from the same governance weaknesses as other resource sectors, yet has not undergone similar reforms. The gap in donor and Government attention to agricultural reform is attributable in large part to the fact that there were no sanctions applied during the armed conflict in Liberia, nor was agriculture included in the national anti-corruption management mechanisms such as the Governance and Economic Management Assistance Programme (although it is included in LEITI). Without these two leverage points, there has been a lack of political will to reform the agricultural sector in the post-conflict period.

215. As noted in previous Panel reports (S/2010/609), concession allocation and general transparency of basic information with regard to agricultural land planning and contract agreements remain problematic. These past Panel investigations found that even locating contracts was a challenge. Moreover, to date, the Panel has been unable to identify any competitive bidding documents for most concessions, and indeed specifically confirmed that the Golden Veroleum oil palm concession was not subject to the competitive bidding process required by the Public Procurement and Concessions Commission. Likewise, in the 2009 "re-negotiation" of the contract for the Guthrie rubber plantation to Sime Darby, an additional 100,000 hectares were provided by the Government of Liberia for oil palm production on a non-bid basis in exchange for the establishment of an oil palm processing facility.

216. Additionally, in allocating concession areas, there is no legal requirement for multi-stakeholder participation or community consultation with regard to landownership or ex ante social agreements. Agricultural concession holders do often provide in kind benefits such as schools, housing and health care, but these benefits vary from concession to concession, and the contract provisions often only vaguely define (if at all) the standards and time frame for providing such benefits. Also, many of these services are often available only to workers and their dependents, rather than to all affected communities (a term not defined in law for agricultural concessions). Further, negotiation and compliance with these agreements are not overseen by any Government authority and are therefore based on the goodwill gestures of the company and the knowledge and negotiating power of the community or labour union.

217. Along these lines, land disputes stemming from a lack of community consultation have long plagued many of the rubber plantations, and have flared up, in particular, in connection with new expansions of the Guthrie plantation by the Malaysian multinational firm Sime Darby to establish oil palm production. A Sime Darby spokesperson informed the Panel in October 2011 that some 40 per cent of its concession is under overlapping claims from local communities and includes some areas that are heavily populated. According to the representative, when Sime Darby confronted the Government with these problems concerning its concession, the Government simply called upon the company to "sort it out themselves". The Sime Darby representative reported that it was against company policy to relocate communities. That being said, the impact on forests and forest livelihoods of conversion to oil palm is nevertheless both dramatic and permanent. According to Sime Darby representative, land disputes have not become violent, but the Panel is of the view that deep confusion around ownership of land that communities deem crucial to their livelihoods makes the outbreak of violent conflicts a serious concern.

218. Agricultural companies are required to report to LEITI for transparency of Government payments. And although the SGS tracking system must verify payment of taxes in order to issue export licences, there is no chain of custody tracking for wood-based agricultural products. This is of particular concern with relation to raw rubber, which is the subject of large-scale theft from plantations, as well as for rubber wood, which is being exported as timber and as chips for power generation. Buchanan Renewables reported to the Panel in October that it had received written assurances from the Minister of Agriculture that rubber wood was considered an agricultural waste product, which presumably was done as an indication that it would not be subject to Forestry Development Authority oversight or SGS chain-of-custody monitoring.

219. However, the voluntary partnership agreement requires certification of the legal origin of wood products, so it is not clear how rubber wood will be incorporated into this new arrangement for import into the European Union. At the moment, Buchanan Renewables exports all of its wood chips to power plants in Sweden. However, a representative of Buchanan Renewables told the Panel that pursuant to the Minister of Agriculture's decision that rubber wood was considered an agricultural product, it had no plans to be incorporated in the SGS system because of the high cost. Buchanan Renewables reported that, as a means of demonstrating legality of origin for its customers and the voluntary partnership agreement, the company had indicated that it was pursuing certification through the Forest Stewardship Council. As with the chainsaw timber, this again raises the problem of establishing parallel systems with different standards and methods for regulating chain of custody.

220. Owing to the lack of reform, accountability in the agricultural sector remains low. For example, the General Auditing Commission undertook an audit of the Guthrie plantation from January 2006 to February 2009, which, at the time, was under the management of the Rubber Planters Association of Liberia and an Interim Management Team appointed by then Minister of Agriculture, Christopher Toe, and headed by Lodean Teague. This was in the period following the ex-combatant occupation of rubber plantations during and immediately after the second Liberian conflict that ended in 2003, and the subsequent increase in violence and human rights abuses that eventually prompted the deployment of UNMIL peacekeepers to directly secure the plantations in August of 2006 (see S/2006/376 and S/2006/976).

221. Immediately after President Sirleaf's inauguration in 2006, a joint Rubber Plantation Task Force consisting of 12 agencies of the Government of Liberia and 13 divisions of UNMIL, as well as the private sector and civil society, was formed. The Task Force elaborated a reform agenda that was promulgated under executive order 16. Subsequent to the 2006 UNMIL security engagement, most of the ex-combatants occupying the plantations left voluntarily, as the price of rubber had dropped dramatically making it more attractive to accept alternative employment or training options. As rubber prices continued to climb, tensions remained high on some plantations. As reported previously by the Panel (S/2009/640), in November 2009, Keith Jubah, Chair of the Public Procurement and Concessions Commission and head of Morris American Rubber Company, was brutally murdered in his home on the Morris farm in Kakata. According to police accounts, he was not the victim of armed robbery.

222. The General Auditing Commission audit of Guthrie, released in April 2011,[12] uncovered opaque and unilateral designations of management teams, lack of application of standards of allocation as outlined by the Public Procurement and Concessions Commission, and opaque financial management unsupported by proper documentation, which in all resulted in almost $10.5 million in misallocated funds during the audit period. According to the audit, the total irregularities amounted to $10,434,244.36, representing missing assets, irregular transactions, understatement of revenue, undocumented transactions and lack of compliance with laws and regulations. The audit found that $5,905,356.10 was paid with supporting documentation to the Interim Management Team by Firestone under the directive of Minister Toe, and $4,528,888.26 was attributable to irregularities noted with respect

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[12] Available from www.gacliberia.com/documents/guthrie.pdf.

to operation by the Rubber Planters Association of Liberia of the Guthrie rubber plantation.

223. Among its findings, the General Auditing Commission audit claimed that former Agriculture Minister Toe, who was overseeing the interim management of Guthrie, did not operate a bank account in which revenues and expenditure could be adequately accounted for and failed to put in place adequate internal controls to account for revenues and expenditure, and that, under the interim management, all monies collected from the sale of rubber were stored in a "hand bag" and that expenditure was made at will.

224. Most concerning to the Panel are the possible negative impacts of these unaddressed governance problems for physical security around the plantations. Rubber prices have been steadily increasing since 2008 (see annex 39), and the reforms of executive order 16 have expired. Companies, civil society and UNMIL staff all report that rubber theft is again on the rise, and associated violence is increasing. Buying stations have once again moved to the edge of plantations, and enforcement of licensing of buying brokers has lapsed. These developments make it easier to illegally tap and sell rubber or even for plantation staff to sell legal rubber on the black market and pocket the proceeds. Both companies and communities have reported incidents of violence between rubber thieves, company security and community members. The Panel recognizes the growing threat to company assets, yet remains concerned about the lack of vetting procedures, transparency of security arrangements, internal codes of conduct with relation to rules of engagement and human rights protections in plantation security.

225. According to companies and UNMIL staff, Government enforcement efforts to suppress rubber theft have been inadequate. These actors reported that the Ministry of Agriculture field officers have the capacity to conduct field enforcement operations, but appear to make little effort to do so. Companies also informed the Panel that rubber thieves apprehended and turned over to local police by plantation security are often quickly released by the national police without charge.

226. Some companies also lament the collapse of cooperation between companies to reduce theft. During the period of violence and ex-combatant occupation of the plantations, some companies began dyeing their rubber in order to identify it as legal to buyers and collaborated to report the operation of unlicensed brokers or buying stations violating the setback regulation — both practices that seemed to have expired with the executive order.

227. With militia and command structures returning to Liberia from the conflict in Côte d'Ivoire, the Panel is concerned about the implications these combined dynamics might have for rural security and conflict financing.

F. Liberian Extractive Industries Transparency Initiative

228. As reported in previous Panel reports, the Liberia Extractive Industries Transparency Initiative (LEITI) has undergone a series of changes in leadership since December 2009, and, as a consequence, has been unable to maintain its reporting schedule. The last reconciliation report was issued in February 2010. The Panel has expressed concern in the past that, although it made a strong start and

provided many valuable lessons for other such programmes, LEITI has shown signs of faltering in delivering on its mandate.

229. However, the acting leadership of LEITI and members of the Multi-stakeholder Steering Group reported to the Panel during its October 2011 mission that a new head and deputy head of the secretariat had been identified and that they were scheduled to commence work by the end of October 2011, although the LEITI website[13] had made no announcement of that fact as of mid-November 2011.

230. The Panel was able to review a draft of the third report, covering the period from 1 July 2009 to 30 June 2010, which is expected to be released by LEITI in January 2012. According to the Acting Director and representatives of the Multi-stakeholder Steering Group, this draft has been delayed by the as yet unresolved findings of a 2010 audit by the Auditor General.

231. The Panel remains concerned by the audit by the General Auditing Commission, released in December 2010, which notes unresponsiveness in providing templates and supporting documentation from various ministries (the Ministry of Lands, Mines and Energy; the Ministry of Agriculture; the National Oil Company of Liberia; and the Forestry Development Authority), and notes that requests from the Ministry of Information remained unanswered. The audit states that, as a result, neither LEITI nor the Ministry of Finance were in a position to determine assessments made on concessionaires, revenues paid or outstanding obligations. The Auditor General concluded that the integrity of data on collections paid by concessionaires and maintained by the Ministry of Finance was largely in doubt, and that the General Auditing Commission was thus unable to validate collections from companies. Importantly, the Auditor General was unable to express an opinion on the financial templates presented by Government agencies, as he was unable to obtain adequate audit evidence. The Panel believes this raises concerns with regard to adequacy of safeguards to prevent collusion between Government officials and taxpayers. These complaints were disputed by some of the ministries and were still being resolved during the Panel's mission to Liberia in October 2011.

232. In its October 2011 meeting with the Panel, representatives of the Multi-stakeholder Steering Group of LEITI also expressed concern with regard to reporting by artisanal operators, with whom communication was difficult owing to the diffuse nature of the sector. The Panel takes special note of these concerns, given the increase noted above in artisanal gold-mining and chainsaw logging. The Multi-stakeholder Steering Group is reportedly investigating ways to improve this reporting.

233. Finally, as LEITI does not provide support for national offices, representatives of the Multi-stakeholder Steering Group expressed concern that funding for the $900,000 annual budget of LEITI was insecure, with the decline in support of the World Bank and the African Development Bank, as well as the limited ability of the Government of Liberia to provide more support than its current $350,000 commitment. The Panel concurs that further funding is needed from the donor community to support the sustainable function of this important anti-corruption mechanism, especially given the experience that lack of continuity of funding has compromised implementation in other extractive industry transparency initiative countries, such as Ghana, Azerbaijan, Mongolia, Peru and Nigeria.

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[13] See http://www.leiti.org.lr/.

VIII. Recommendations

A. Arms embargo violations, Liberian mercenaries and Ivorian militia

234. The Government of Liberia should, with support from UNMIL, UNHCR and other relevant partners, develop a sustainable strategy for the treatment of armed elements — notably Liberian mercenaries and Ivorian (or third country nationals) militia residing in Liberia — including by establishing an effective and sustainable screening process for refugees.

235. The Government of Liberia should take proactive and substantive steps to prosecute Liberian mercenary commanders under existing Liberian law. The Panel's analysis shows that the organizational and recruiting capacity of Liberian mercenaries relies on a limited number of ranking generals.

236. The International Criminal Court should consider investigating cases of crimes against humanity committed in Côte d'Ivoire by Liberian mercenaries and Ivorian militia leaders currently residing in Liberia.

237. UNMIL should establish a task force in order to prioritize and gather substantive information on the presence, disposition and capabilities of Liberian mercenaries and (Ivorian) militia present in Liberia. This task force should also include United Nations police officers specifically charged with training the national police and the Bureau of Immigration and Naturalization in methods to enhance criminal investigations into mercenaries and foreign militia present in Liberia. The task force should also work closely with UNOCI.

238. UNMIL and United Nations agencies, funds and programmes, with support from Member States, should put in place medium-term programmes to promote access to livelihoods for youth at risk, including former combatants who have been vetted by the Liberian Ministry of Justice, with the aim of reintegrating these individuals into local communities and pre-empting recruitment into other illegal activities. The Panel recognizes that the prosecution of mercenaries could focus on commanders, while lower ranking individuals should be provided with community-based livelihood opportunities.

239. UNMIL and UNOCI should enhance their inter-mission collaboration, including enhanced information-sharing on Liberian mercenaries and other fighters residing in the border region, as well as reach an agreement on a sustainable stabilization and a disarmament, demobilization and reintegration programme targeting former militia in the border region.

240. The Governments of Liberia and Côte d'Ivoire should increase their effective presence in their shared border region and work with local communities to enhance confidence in Government authorities. In conjunction with that effort, the Government of Liberia should consider establishing an armed rapid reaction elite border protection unit for the Bureau of Immigration and Naturalization, based on the model of the Emergency Response Unit of the national police.

241. The Governments of Liberia and Côte d'Ivoire should, with support from UNMIL and UNOCI, develop a framework for the transfer of identified Ivorian militia residing in Liberia to Côte d'Ivoire in accordance with international standards and in a way that does not compromise their safety.

B. Tracing and destruction of arms

242. The Ministry of Justice of Liberia should ensure proper oversight of arms and ammunition recovered by the national police. This could assist in criminal investigations.

243. The Ministry of Justice should maintain comprehensive records of all arms and ammunition destroyed, including serial numbers and photographs for each weapon.

244. The Government of Liberia should renew executive order 28 until the National Small Arms Control Act is promulgated and the Small Arms Commission formally established.

245. All the key stakeholders, including non-governmental organizations, should be involved during destruction of recovered weapons, particularly because this would accrue benefits towards public awareness.

246. As recommended by an UNMIL firearms inspection team, Liberian security agencies should establish which standard they intend to adopt for marking and record keeping when the handover takes place from UNMIL trainers.

C. Assets freeze

247. Member States should continue to encourage the Government of Liberia to implement the assets freeze measures imposed by the Security Council in paragraph 1 of its resolution 1532 (2004).

D. Natural resources

248. The Government of Liberia should take immediate steps to strengthen capacity within the system of internal controls that underpin the Kimberley Process Certification Scheme. Failure to do so will render key components of the Certification Scheme in Liberia redundant, and therefore jeopardize the credibility of the entire Scheme in Liberia.

249. The Government of Liberia should take urgent steps to exercise some degree of control over the gold sector. At present, Liberia is losing considerable revenue as a consequence of unhindered cross-border gold trafficking.

250. If the tax structure is altered for forestry concessions, the Forestry Development Authority should reopen existing concessions for bid with a view to preserving the integrity and fairness of the allocation process.

251. The Government of Liberia should impose a moratorium on allocating further natural resources concessions, as well as private use permits, until the Lands Commission completes its review of ownership of existing concessions and makes further recommendations on how to move forward in clarifying land tenure.

252. When the Forestry Development Authority does eventually commence the bidding process for its remaining concessions, the time for producing bids should be extended to allow adequate time for companies to conduct due diligence on the amount of timber and status of infrastructure before preparing their bid. The

compliance with a rigorous due diligence process on the capacity and legal status of bidding companies is essential

253. Adequate safeguards are needed to identify beneficial owners of concessions, private use permits and chainsaw permits, with a view to ensuring that companies that have passed due diligence, particularly private use permits and chainsaw operators, ensure that the intended goals of supporting Liberian entrepreneurs and rural livelihoods are respected.

254. It is critical that the regulations for sustainable management and the mechanisms for commodity and revenue tracking be applied to all permit types, including private use permits and chainsaw permits, as well as community forestry management. Continued donor support to raise capacity for management compliance and enforcement by regional Forestry Development Authority offices, as well as community management institutions and chainsaw operators, is needed.

255. Multi-stakeholder re-engagement is urgently needed in the rubber sector, as rubber theft has become an increasing security problem around plantations. A revival of executive order 16 as a permanent regulation is needed to re-impose buying station buffer zones, ban the export of raw rubber and re-invigorate enforcement of broker licensing. Some form of chain-of-custody tracking for rubber should be explored to reduce the black market trade.

256. The vetting procedures for plantation security should include criteria that would debar those involved in past human rights abuses or in combatant chains of command, rather than educational criteria, as currently used by the Ministry of Justice. Rules of engagement regulating the behaviour of security forces around plantations and human rights training for such forces are needed to avoid violent confrontation with rubber thieves and surrounding communities

257. UNMIL and donors, especially the World Bank and USAID, should pay more attention to the agricultural sector to gauge the risks to peace, development and security from the lack of governance reform in this economically vital sector.

nnex 1

List of meetings and consultations held by the Panel of Experts

Liberia

Government agencies

Forestry Development Authority

Government Diamond Office

Land Commission

Liberian Extractives Industries Transparency Initiative (LEITI)

Liberia Civil Aviation Authority

Liberian National Small Arms Commission

Liberia Refugee Repatriation and Reintegration Commission

Ministry of Commerce

Ministry of Finance

  - Department of Revenue
  - Bureau of Customs and Excise

Ministry of Internal Affairs

Ministry of Justice

  - Prisons Authority
  - Liberia National Police
  - Bureau of Immigration and Naturalization

Ministry of Lands, Mines and Energy

Ministry of State for Presidential Affairs and National Security

Seventh Judicial Circuit Court

United Nations

Office of the United Nations High Commissioner for Refugees

United Nations Children Fund

United Nations Development Programme

United Nations Mission in Liberia

Embassies

Embassy of France

Embassy of the United States of America

Non-governmental organizations

Center for Criminal Justice, Research and Education

Conservation International

Fauna and Flora International

Global Witness

Green Advocates

International Committee of the Red Cross

Liberian Chainsawers and Timber Dealers Union

Liberia National Network on Small Arms

Oxfam

Save the Children

Sustainable Development Institute

Companies

Alpha Logging

Arcelor Mittal

ARD Inc Land Rights and Community Forestry Program

Atlantic Resources

B&V Timber

Buchanan Renewables

Euro Logging

Equatorial Bio-Fuel

Firestone

GebloLogging

Liberian Wood Industry Inc./International Consultant Capital

Liberia Agricultural Company

Société Générale de Surveillance

Sime Darby

Sun Yeun Corporation

Côte d'Ivoire

Government agencies

Direction de la Sécurité du Territoire

Ministry of Defense

Ministry of the Interior

Préfet of Toulepleu

Préfet of Guiglo

United Nations

United Nations Operation in Côte d'Ivoire

Embassies

Embassy of Belgium

Embassy of France

United States of America

Government agencies

United States Agency for International Development

Department of Commerce

Department of State

Department of Treasury

United States Fish and Wildlife Service

United States Forest Service

International institutions

International Monetary Fund

World Bank Programme on Forests (PROFOR)

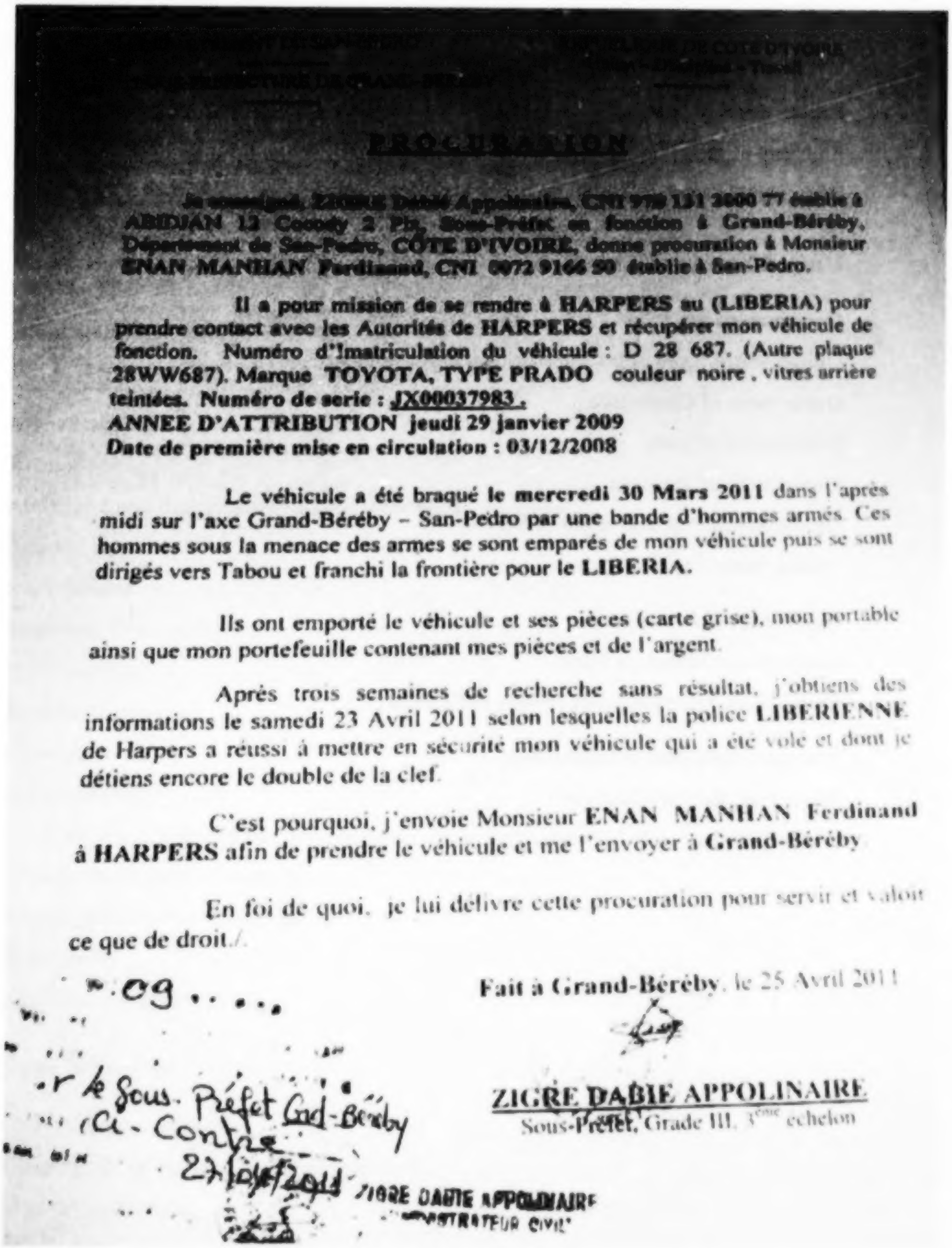
Non-governmental organizations

Environmental Law Institute

Global Witness

Annex 2

Ownership of vehicles stolen by Augustine Vleyee in Côte d'Ivoire



DEPARTEMENT DE SAN-PEDRO
SOUS-PREFECTURE DE GRAND-BEREBY

REPUBLIQUE DE COTE D'IVOIRE
Union – Discipline – Travail

PROCURATION

Je soussigné, ZIGRE Dabié Appolinaire, CNI 978 131 3800 77 établie à ABIDJAN 12 Cocody 2 Plx, Sous-Préfet en fonction à Grand-Béréby, Département de San-Pedro, CÔTE D'IVOIRE, donne procuration à Monsieur ENAN MANHAN Ferdinand, CNI 0072 9166 50 établie à San-Pedro.

Il a pour mission de se rendre à HARPERS au (LIBERIA) pour prendre contact avec les Autorités de HARPERS et récupérer mon véhicule de fonction. Numéro d'Imatriculation du véhicule : D 28 687. (Autre plaque **28WW687). Marque TOYOTA, TYPE PRADO couleur noire**, vitres arrière **teintées. Numéro de serie : JX00037983 .**
ANNEE D'ATTRIBUTION jeudi 29 janvier 2009
Date de première mise en circulation : 03/12/2008

Le véhicule a été braqué le **mercredi 30 Mars 2011** dans l'après midi sur l'axe Grand-Béréby – San-Pedro par une bande d'hommes armés. Ces hommes sous la menace des armes se sont emparés de mon véhicule puis se sont dirigés vers Tabou et franchi la frontière pour le **LIBERIA.**

Ils ont emporté le véhicule et ses pièces (carte grise), mon portable ainsi que mon portefeuille contenant mes pièces et de l'argent.

Après trois semaines de recherche sans résultat, j'obtiens des informations le samedi 23 Avril 2011 selon lesquelles la police **LIBERIENNE** de Harpers a réussi à mettre en sécurité mon véhicule qui a été volé et dont je détiens encore le double de la clef.

C'est pourquoi, j'envoie Monsieur **ENAN MANHAN Ferdinand** à **HARPERS** afin de prendre le véhicule et me l'envoyer à **Grand-Béréby**.

En foi de quoi, je lui délivre cette procuration pour servir et valoir ce que de droit./.

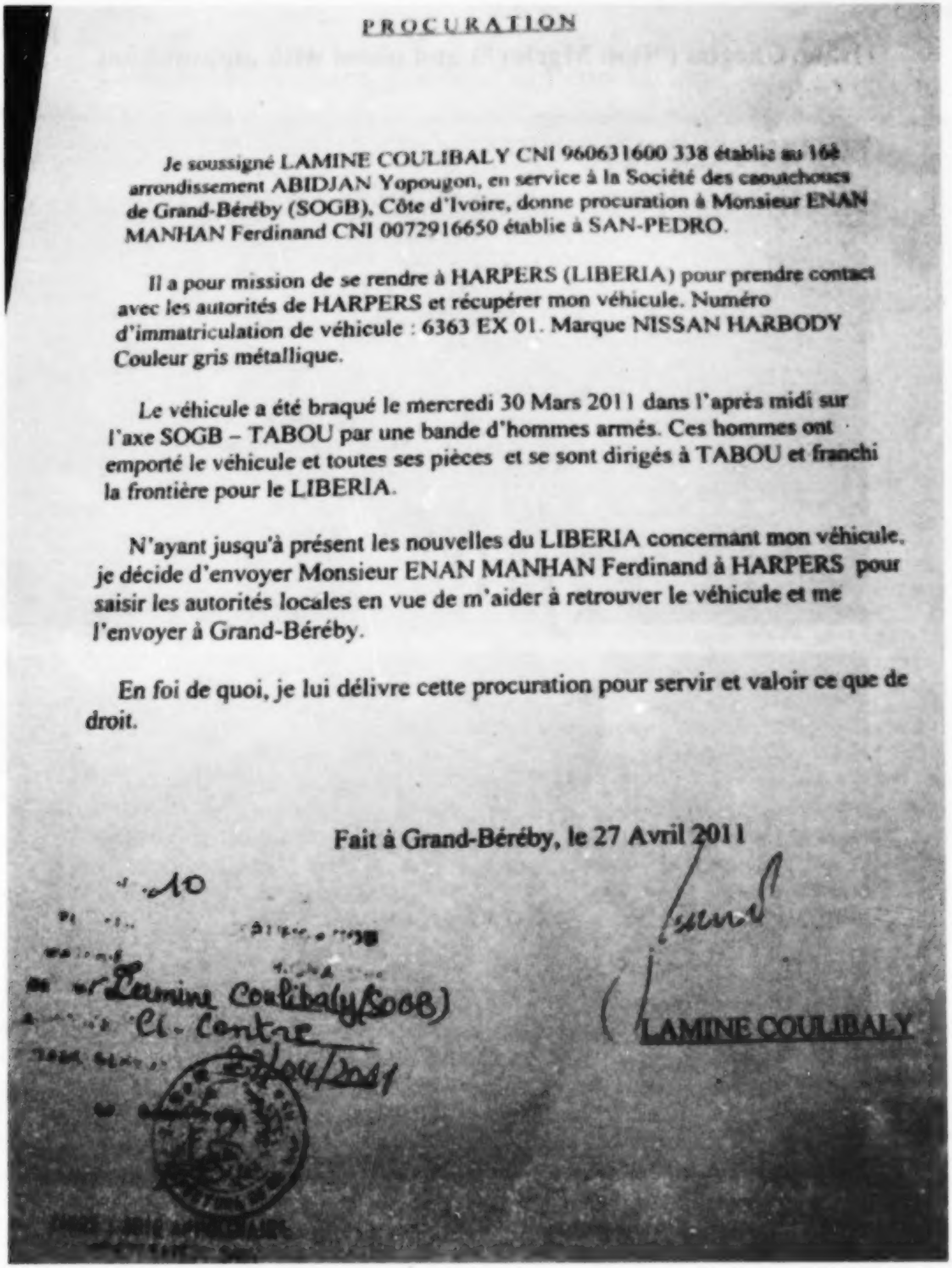
Fait à Grand-Béréby, le 25 Avril 2011

ZIGRE DABIE APPOLINAIRE
Sous-Préfet, Grade III, 3ème échelon

.09 ....

r le Sous. Préfet Gnd-Béréby
(ci-Contre
27/04/2011

ZIGRE DABIE APPOLINAIRE
ISTRATEUR CIVIL



PROCURATION

Je soussigné LAMINE COULIBALY CNI 960631600 338 établie au 16è arrondissement ABIDJAN Yopougon, en service à la Société des caoutchoucs de Grand-Béréby (SOGB), Côte d'Ivoire, donne procuration à Monsieur ENAN MANHAN Ferdinand CNI 0072916650 établie à SAN-PEDRO.

Il a pour mission de se rendre à HARPERS (LIBERIA) pour prendre contact avec les autorités de HARPERS et récupérer mon véhicule. Numéro d'immatriculation de véhicule : 6363 EX 01. Marque NISSAN HARBODY Couleur gris métallique.

Le véhicule a été braqué le mercredi 30 Mars 2011 dans l'après midi sur l'axe SOGB – TABOU par une bande d'hommes armés. Ces hommes ont emporté le véhicule et toutes ses pièces et se sont dirigés à TABOU et franchi la frontière pour le LIBERIA.

N'ayant jusqu'à présent les nouvelles du LIBERIA concernant mon véhicule, je décide d'envoyer Monsieur ENAN MANHAN Ferdinand à HARPERS pour saisir les autorités locales en vue de m'aider à retrouver le véhicule et me l'envoyer à Grand-Béréby.

En foi de quoi, je lui délivre cette procuration pour servir et valoir ce que de droit.

Fait à Grand-Béréby, le 27 Avril 2011

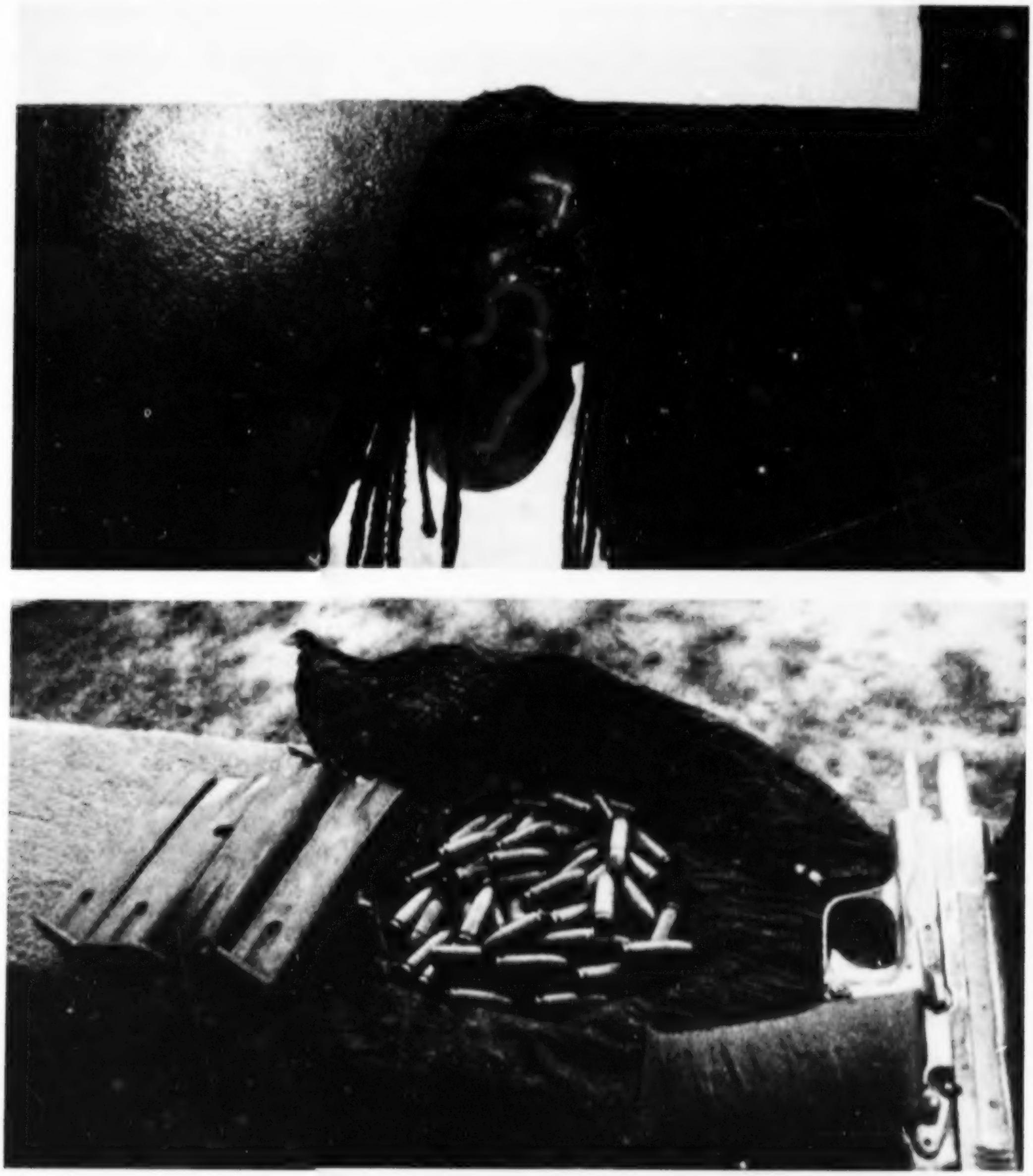
LAMINE COULIBALY

10

Lamine Coulibaly (SOGB)
ci-contre
27/04/2011

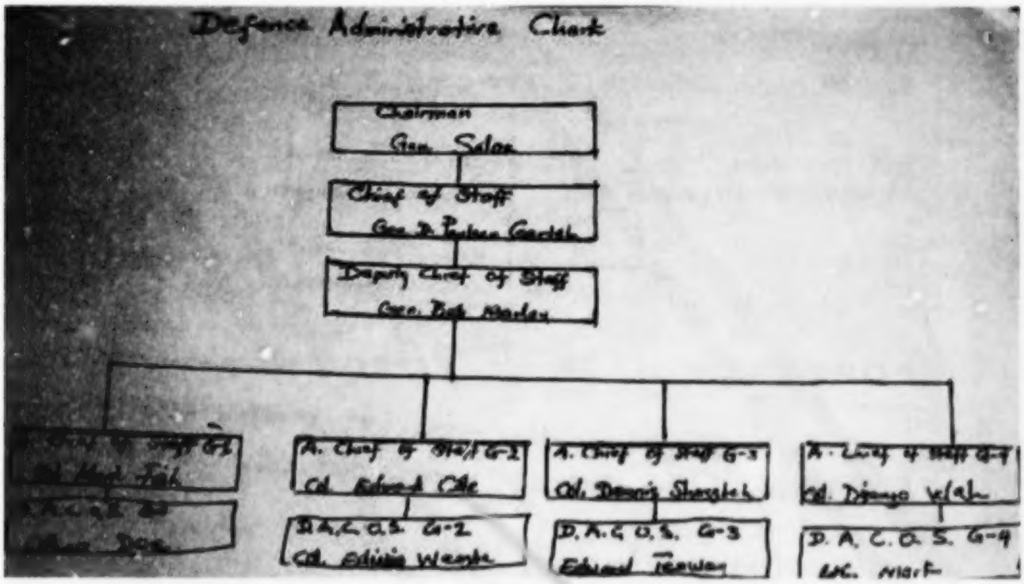
Annex 3

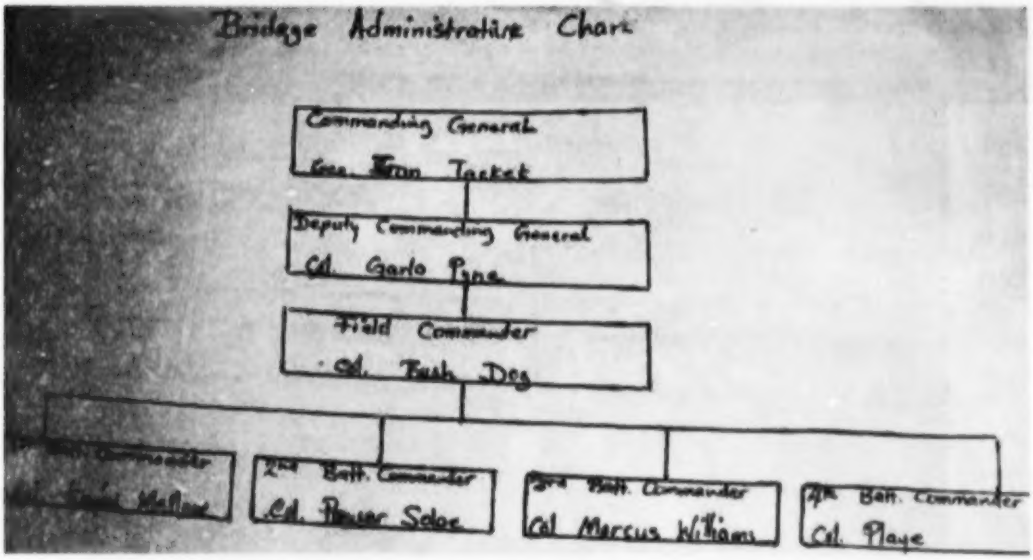
Isaac Chegbo ("Bob Marley") and pistol with ammunition



Annex 4

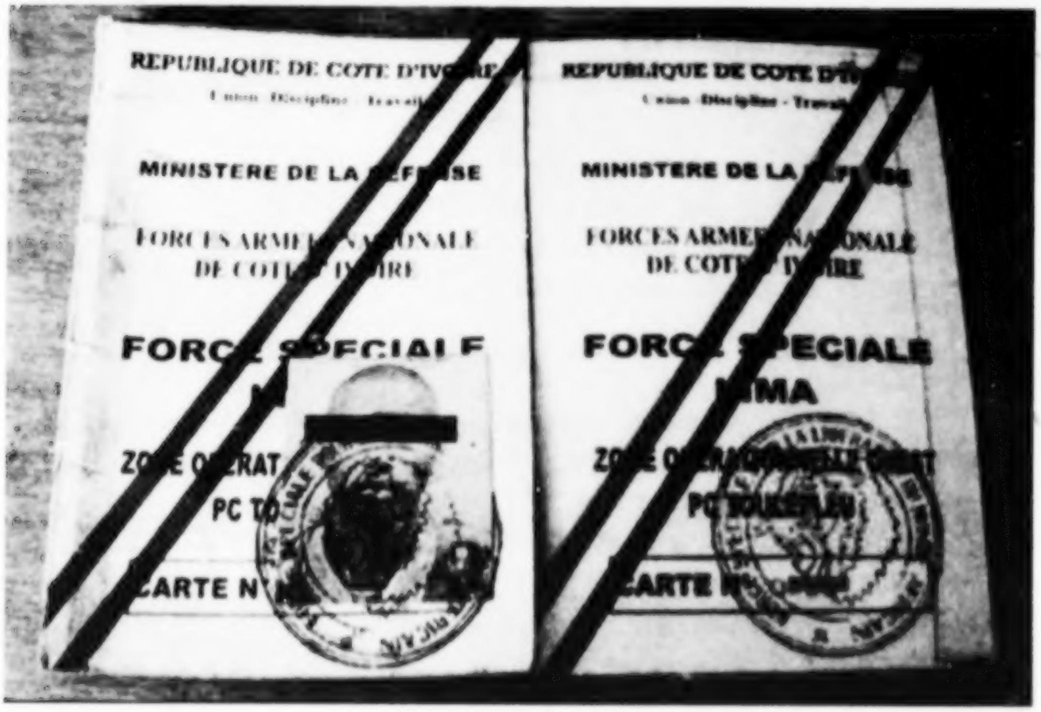
Administrative charts provided to Panel by mercenary generals


Defence Administrative Chart
Chairman
Gen. Salee
Chief of Staff
Gen. D. Paulson Gardeh
Deputy Chief of Staff
Gen. Bob Marley
Chief of Staff G-1
Mad Fish
D.A.C.O.S. G-1
Dog
A. Chief of Staff G-2
Col. Edward Otte
D.A.C.O.S. G-2
Col. Edwin Wenzle
A. Chief of Staff G-3
Col. Dennis Shanghai
D.A.C.O.S. G-3
Edward Teewey
A. Chief of Staff G-4
Col. Django Vulah
D.A.C.O.S. G-4
Lt.C. Niarf


Bridge Administrative Chart
Commanding General
Gen. Tom Tacket
Deputy Commanding General
Col. Garlo Pyne
Field Commander
Col. Bush Dog
Batt. Commander
Mellow
2nd Batt. Commander
Col. Power Saloe
3rd Batt. Commander
Col Marcus Williams
4th Batt. Commander
Col. Playe

Annex 5

Lima identification card from 2004

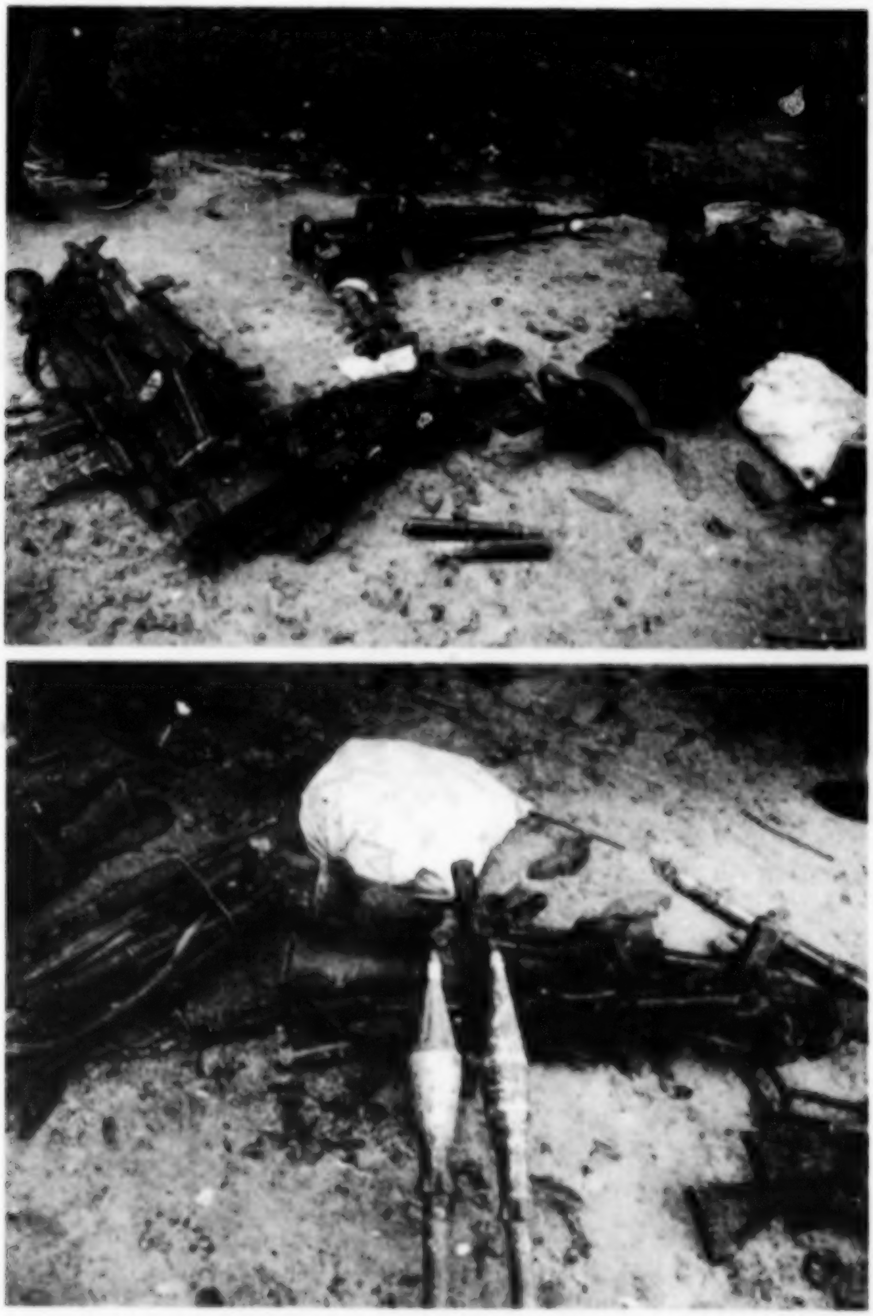


REPUBLIQUE DE COTE D'IV RE
Union - Discipline - Trava
MINISTERE DE LA EF SE
FORCES ARME NA IONALE
DE COT IV IRE
FORC SPECIALE
M
[redacted]
ZO E O ERAT
PC T
CARTE N°

REPUBLIQUE DE COTE D'I
Union - Discipline - Trava
MINISTERE DE LA
FORCES ARME NA ONALE
DE COT IV IRE
FORC PECIALE
IMA
ZO E O
PC
CARTE N

Annex 6

Portions of Tasla arms cache



Source: UNMIL

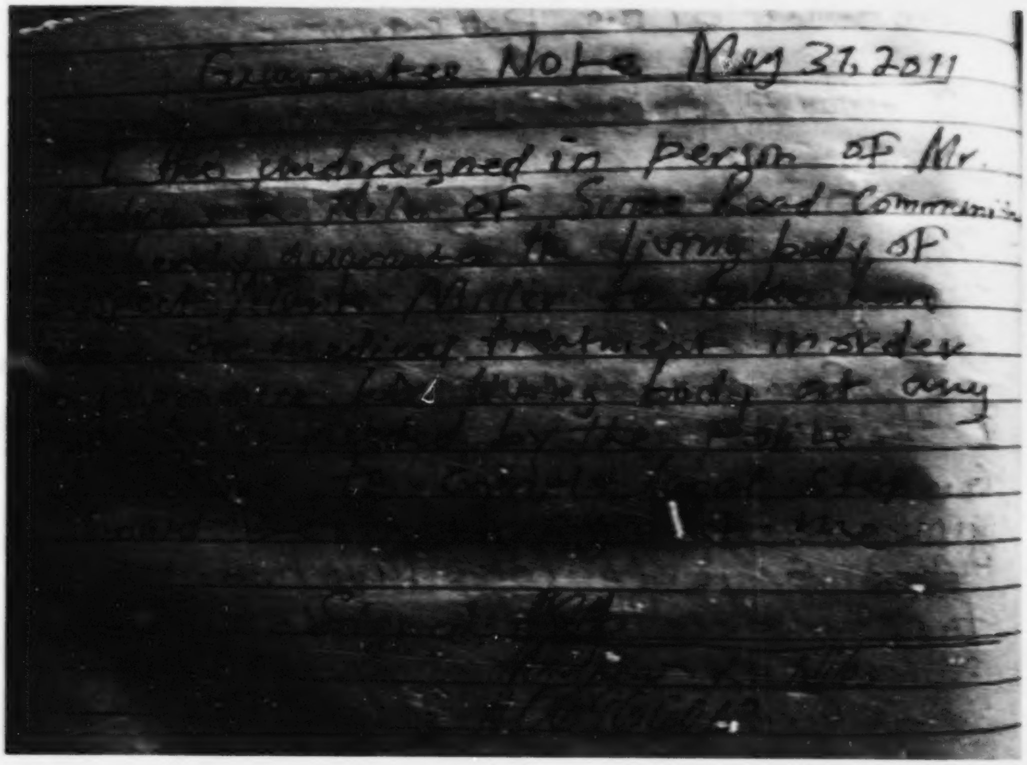
Annex 7

Liberian mercenaries, including Mark "Miller" in red shirt

Source: UNMIL

Annex 8

Guarantee note for release of Mark "Miller", signed by Andrew Nile



Guarantee Note May 31, 2011

I the undersigned in person of Mr.
Andrew [illegible] Nile of Some Road Communi
hereby guarantee the living body of
Suspect Mark Miller to take him
[illegible] for medical treatment in order
[illegible] his living body at any
[illegible] needed by the Police
[illegible]
[illegible]

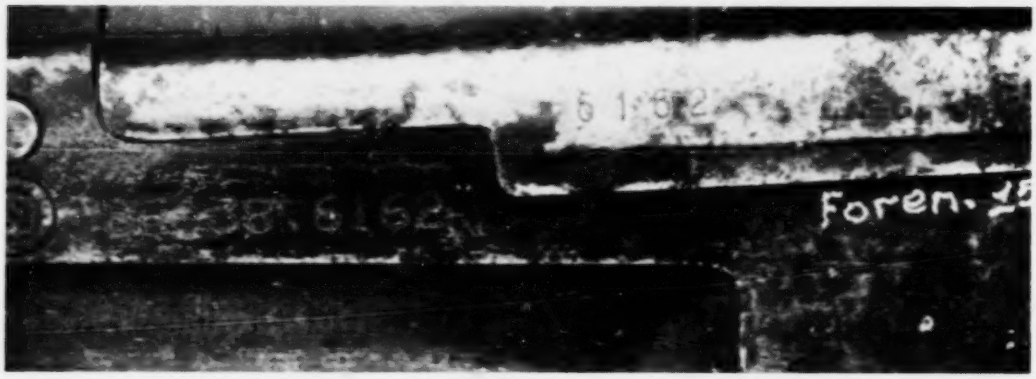
Signed [illegible]
Andrew [illegible] Nile
[illegible]

Annex 9

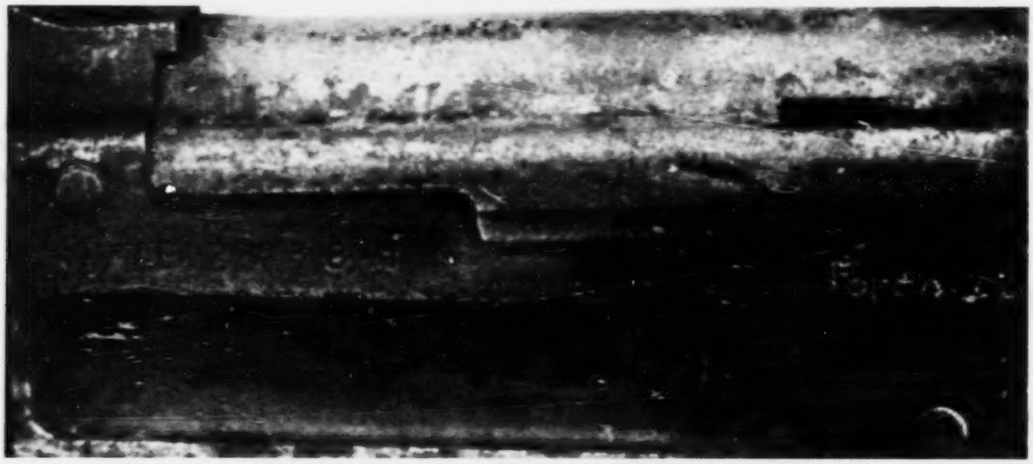
Panel's identification of Bulgarian weapons and reply from Government of Bulgaria

Reference number	Type of weapon	Identification numbers
01	AR-M1	VE 38 6162
02	AR-M1	DE 36 3841
03	AR-M1	VA 33 9231
04	SA-M7	VE 19 1104
05	SA-M7	VD 19 459
06	RPG-7 V	VE 23 154

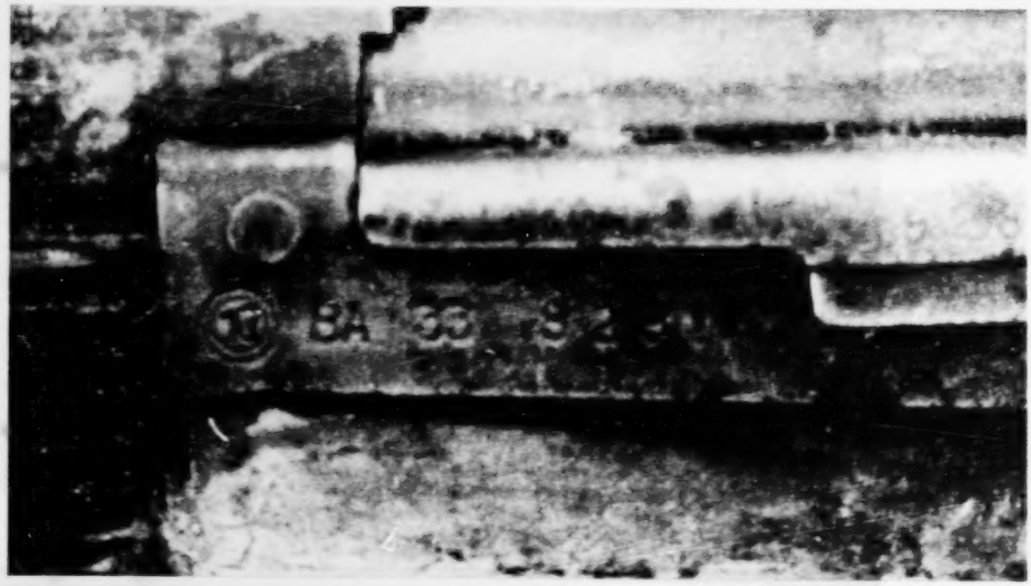
Reference number 01



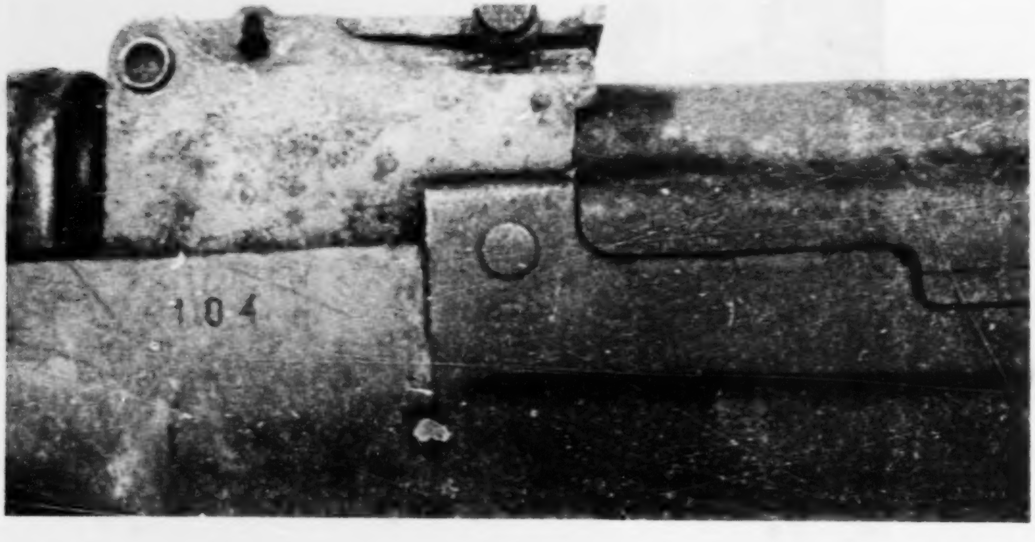
Reference number 02



Reference number 03

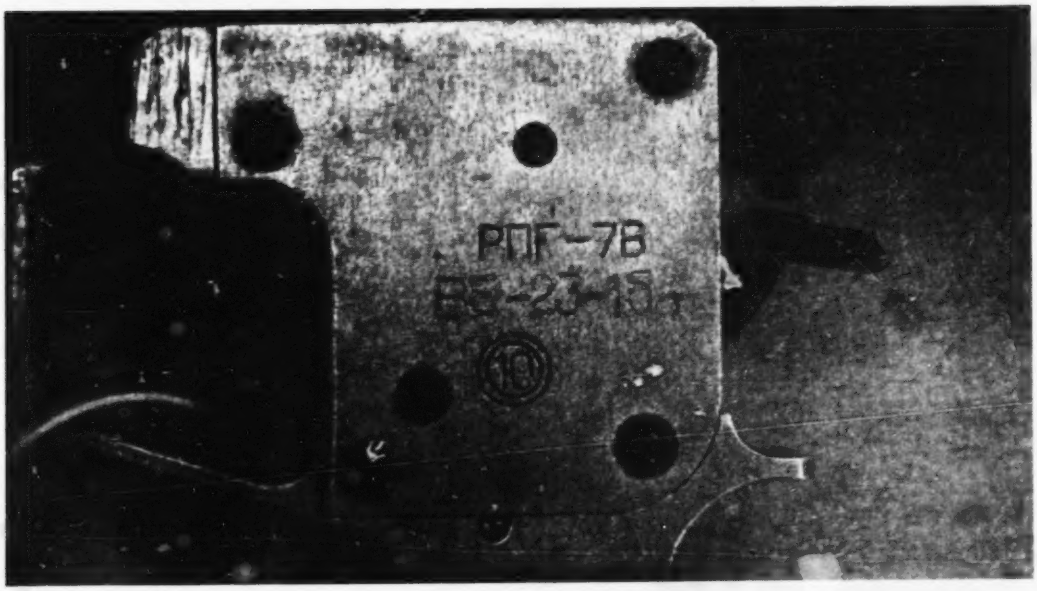


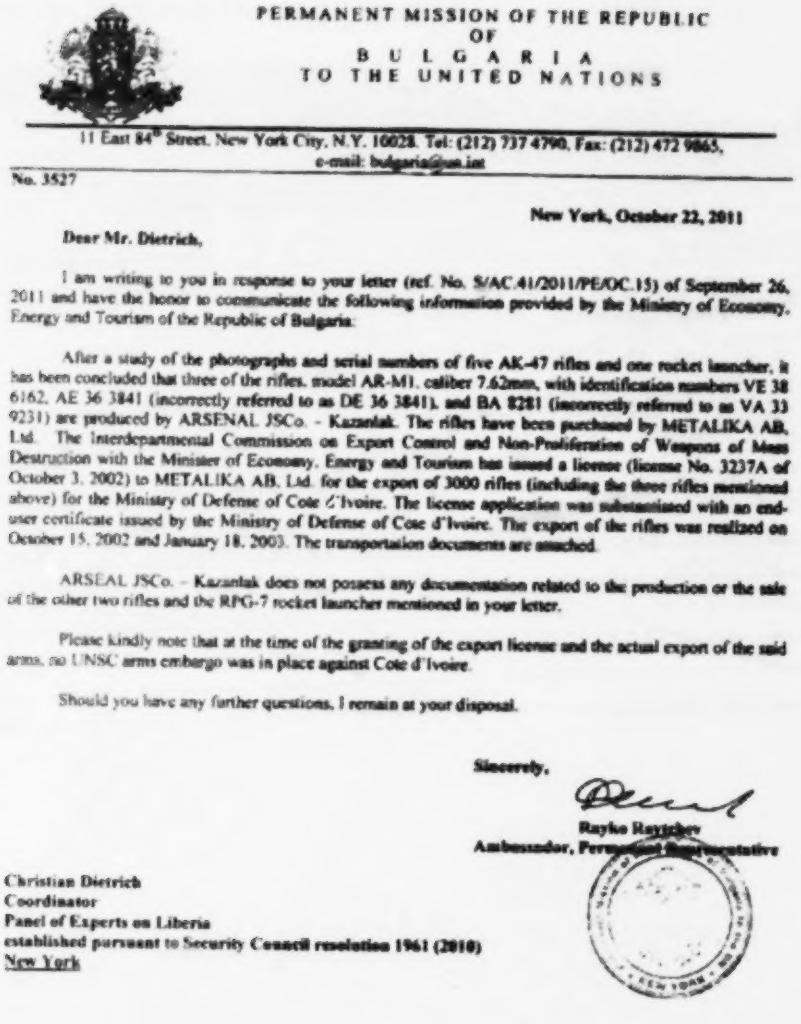
Reference number 04



Reference number 05

Reference number 06


РПГ-7В
БЕ-23-15
10



PERMANENT MISSION OF THE REPUBLIC
OF
BULGARIA
TO THE UNITED NATIONS

11 East 84th Street, New York City, N.Y. 10028. Tel: (212) 737 4790, Fax: (212) 472 9865,
e-mail: bulgaria@un.int

No. 3527

New York, October 22, 2011

Dear Mr. Dietrich,

I am writing to you in response to your letter (ref. No. S/AC.41/2011/PE/OC.15) of September 26, 2011 and have the honor to communicate the following information provided by the Ministry of Economy, Energy and Tourism of the Republic of Bulgaria:

After a study of the photographs and serial numbers of five AK-47 rifles and one rocket launcher, it has been concluded that three of the rifles, model AR-M1, caliber 7.62mm, with identification numbers VE 38 6162, AE 36 3841 (incorrectly referred to as DE 36 3841), and BA 8281 (incorrectly referred to as VA 33 9231) are produced by ARSENAL JSCo. - Kazanlak. The rifles have been purchased by METALIKA AB, Ltd. The Interdepartmental Commission on Export Control and Non-Proliferation of Weapons of Mass Destruction with the Minister of Economy, Energy and Tourism has issued a license (license No. 3237A of October 3, 2002) to METALIKA AB, Ltd. for the export of 3000 rifles (including the three rifles mentioned above) for the Ministry of Defense of Cote d'Ivoire. The license application was substantiated with an end-user certificate issued by the Ministry of Defense of Cote d'Ivoire. The export of the rifles was realized on October 15, 2002 and January 18, 2003. The transportation documents are attached.

ARSEAL JSCo. - Kazanlak does not possess any documentation related to the production or the sale of the other two rifles and the RPG-7 rocket launcher mentioned in your letter.

Please kindly note that at the time of the granting of the export license and the actual export of the said arms, no UNSC arms embargo was in place against Cote d'Ivoire.

Should you have any further questions, I remain at your disposal.

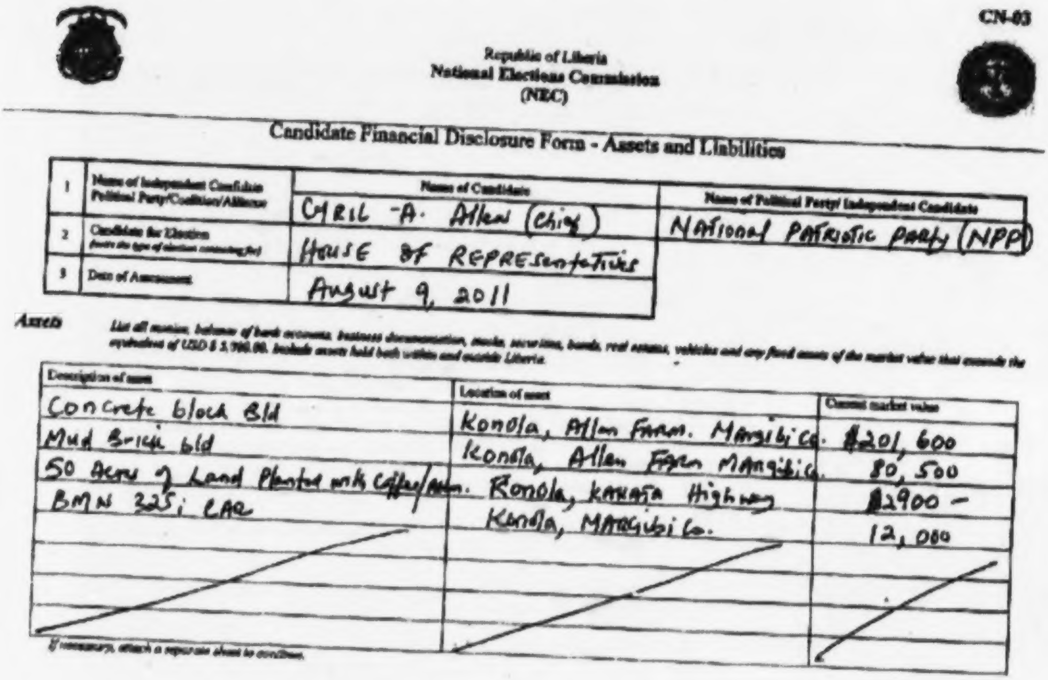
Sincerely,

Rayko Raytchev
Ambassador, Permanent Representative

Christian Dietrich
Coordinator
Panel of Experts on Liberia
established pursuant to Security Council resolution 1961 (2010)
New York

Annex 10

Assessed value of Allen Farm



CN-03

Republic of Liberia
National Elections Commission
(NEC)

Candidate Financial Disclosure Form - Assets and Liabilities

1	Name of Independent Candidate Political Party/Coalition/Alliance	Name of Candidate CYRIL -A. Allen (Chief)	Name of Political Party/ Independent Candidate NATIONAL PATRIOTIC PARTY (NPP)
2	Candidate for Election (state the type of election contesting for)	HOUSE OF REPRESENTATIVES	
3	Date of Assessment	August 9, 2011	

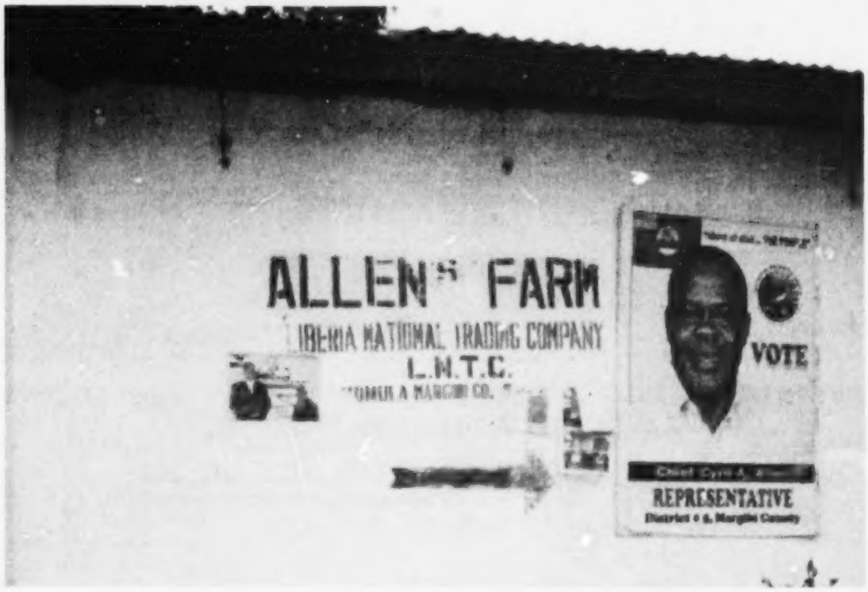
Assets *List all monies, balance of bank accounts, business documentation, stocks, securities, bonds, real estates, vehicles and any fixed assets of the market value that exceeds the equivalent of USD $ 5,000.00. Include assets held both within and outside Liberia.*

Description of asset	Location of asset	Current market value
Concrete block Bld	Konola, Allen Farm. Margibi Co.	$201,600
Mud Brick bld	Konola, Allen Farm Margibi Co.	80,500
50 Acres of Land Planted with Coffee/Rubber.	Konola, Kakata Highway	$2900 –
BMW 325i CAR	Konola, Margibi Co.	12,000

If necessary, attach a separate sheet to continue.

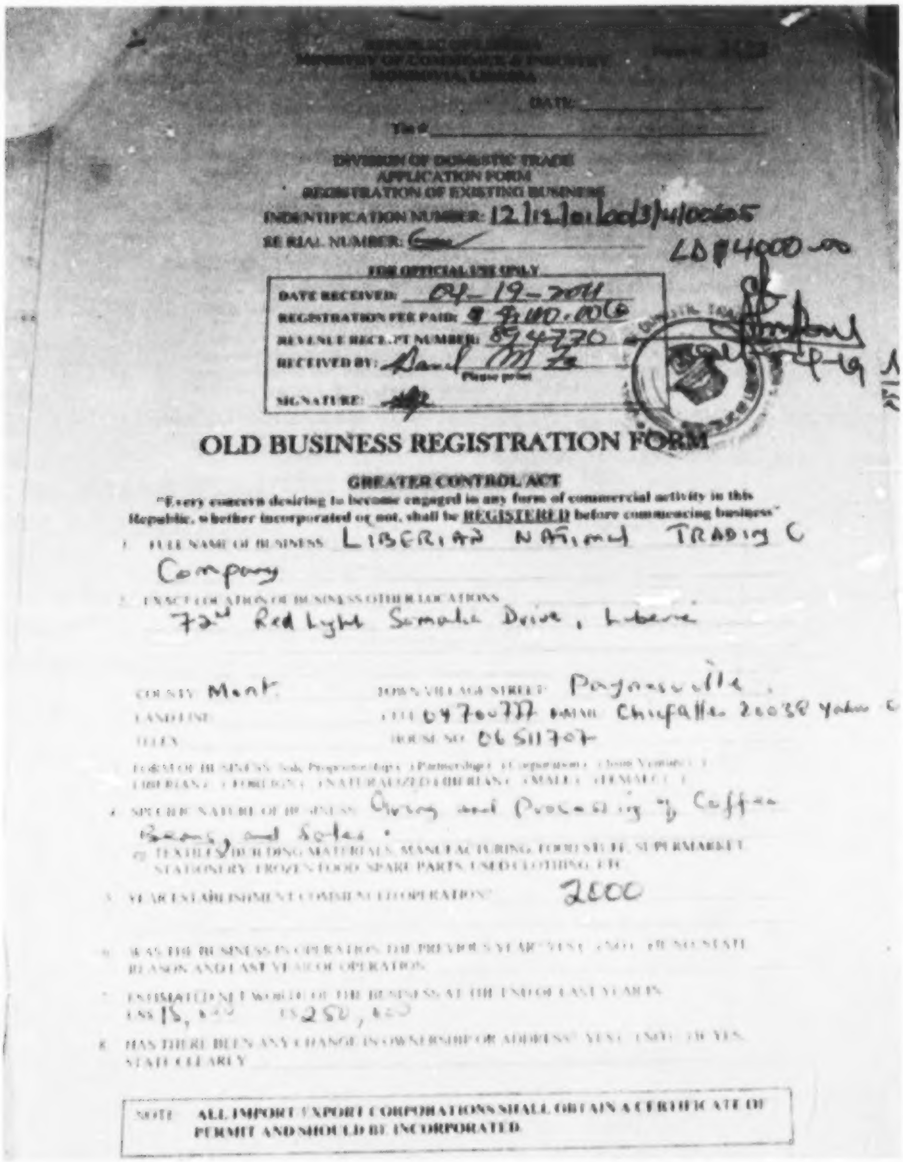
Annex 11

Entrance to Allen Farm, Margibi County, also address of Liberia National Trading Company


ALLEN'S FARM
LIBERIA NATIONAL TRADING COMPANY
L.N.T.C.
MARGIBI CO.
VOTE
Chief Cyril A. Allen
REPRESENTATIVE
District # 4, Margibi County

Annex 12

Old business registration form for Liberia National Trading Company (Redlight, Paynesville)



REPUBLIC OF LIBERIA
MINISTRY OF COMMERCE & INDUSTRY
MONROVIA, LIBERIA

DATE:

Tin #

DIVISION OF DOMESTIC TRADE
APPLICATION FORM
REGISTRATION OF EXISTING BUSINESS

INDENTIFICATION NUMBER: 12/12/01/003/4/00605

SE RIAL NUMBER:

LD$4000.00

FOR OFFICIAL USE ONLY

DATE RECEIVED: 04-19-2011

REGISTRATION FEE PAID: $ 3,100.00

REVENUE RECEIPT NUMBER: 894770

RECEIVED BY: Daniel M. Ze
Please print

SIGNATURE:

4-19

OLD BUSINESS REGISTRATION FORM

GREATER CONTROL ACT

"Every concern desiring to become engaged in any form of commercial activity in this Republic, whether incorporated or not, shall be **REGISTERED** before commencing business"

1. FULL NAME OF BUSINESS: LIBERIAN NATIONAL TRADING C Company
2. EXACT LOCATION OF BUSINESS/OTHER LOCATIONS: 72nd Red Light Somalia Drive, Liberia

COUNTY: Mont.
TOWN/VILLAGE/STREET: Paynesville.
LANDLINE:
CELL: 04700777
EMAIL: Chiefalfa 20038 Yahoo c
TELEX:
HOUSE NO: 06511707

FORM OF BUSINESS: Sole Proprietorship ( ) Partnership ( ) Corporation ( ) Joint Venture ( )
LIBERIAN ( ) FOREIGN ( ) NATURALIZED LIBERIAN ( ) MALE ( ) FEMALE ( )

4. SPECIFIC NATURE OF BUSINESS: Owning and Processing of Coffee Beans, and Sales.
eg TEXTILES, BUILDING MATERIALS, MANUFACTURING, FOODSTUFF, SUPERMARKET, STATIONERY, FROZEN FOOD, SPARE PARTS, USED CLOTHING, ETC

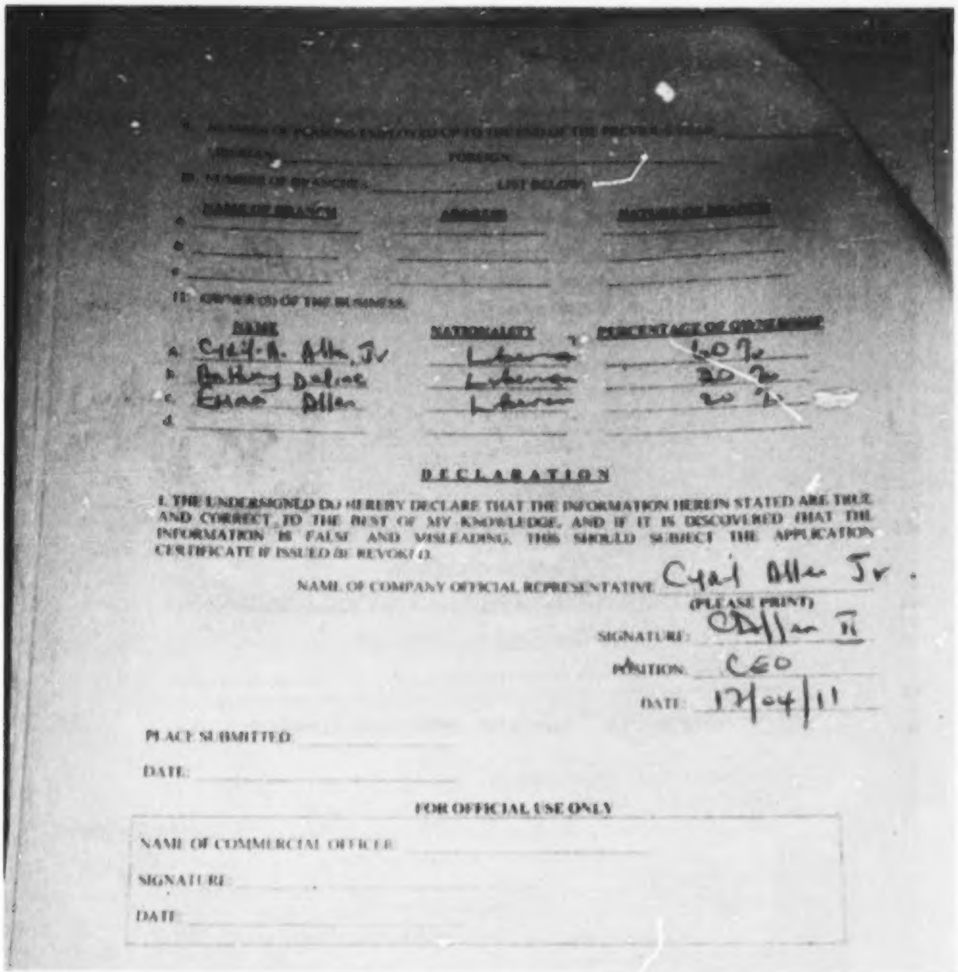
5. YEAR ESTABLISHMENT COMMENCED OPERATION? 2000

6. WAS THE BUSINESS IN OPERATION THE PREVIOUS YEAR? YES ( ) NO ( ) IF NO STATE REASON AND LAST YEAR OF OPERATION

7. ESTIMATED NET WORTH OF THE BUSINESS AT THE END OF LAST YEAR IN
LRS 15,000 US$250,000

8. HAS THERE BEEN ANY CHANGE IN OWNERSHIP OR ADDRESS? YES ( ) NO ( ) IF YES, STATE CLEARLY

NOTE: **ALL IMPORT/EXPORT CORPORATIONS SHALL OBTAIN A CERTIFICATE OF PERMIT AND SHOULD BE INCORPORATED.**



9. NUMBER OF PERSONS EMPLOYED UP TO THE END OF THE PREVIOUS YEAR: ____

LIBERIAN: ____ FOREIGN: ____

10. NUMBER OF BRANCHES: ____ LIST BELOW: ____

	NAME OF BRANCH	ADDRESS	NATURE OF BRANCH
a.			
b.			
c.			

11. OWNER(S) OF THE BUSINESS:

	NAME	NATIONALITY	PERCENTAGE OF OWNERSHIP
a.	Cyril A. Allen, Jr	Liberian	60 %
b.	Bettiny Daline	Liberian	20 %
c.	Emma Allen	Liberian	20 %
d.			

DECLARATION

I, THE UNDERSIGNED DO HEREBY DECLARE THAT THE INFORMATION HEREIN STATED ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, AND IF IT IS DISCOVERED THAT THE INFORMATION IS FALSE AND MISLEADING, THIS SHOULD SUBJECT THE APPLICATION CERTIFICATE IF ISSUED BE REVOKED.

NAME OF COMPANY OFFICIAL REPRESENTATIVE: Cyril Allen Jr.
(PLEASE PRINT)

SIGNATURE:

POSITION: CEO

DATE: 17/04/11

PLACE SUBMITTED: ____

DATE: ____

FOR OFFICIAL USE ONLY

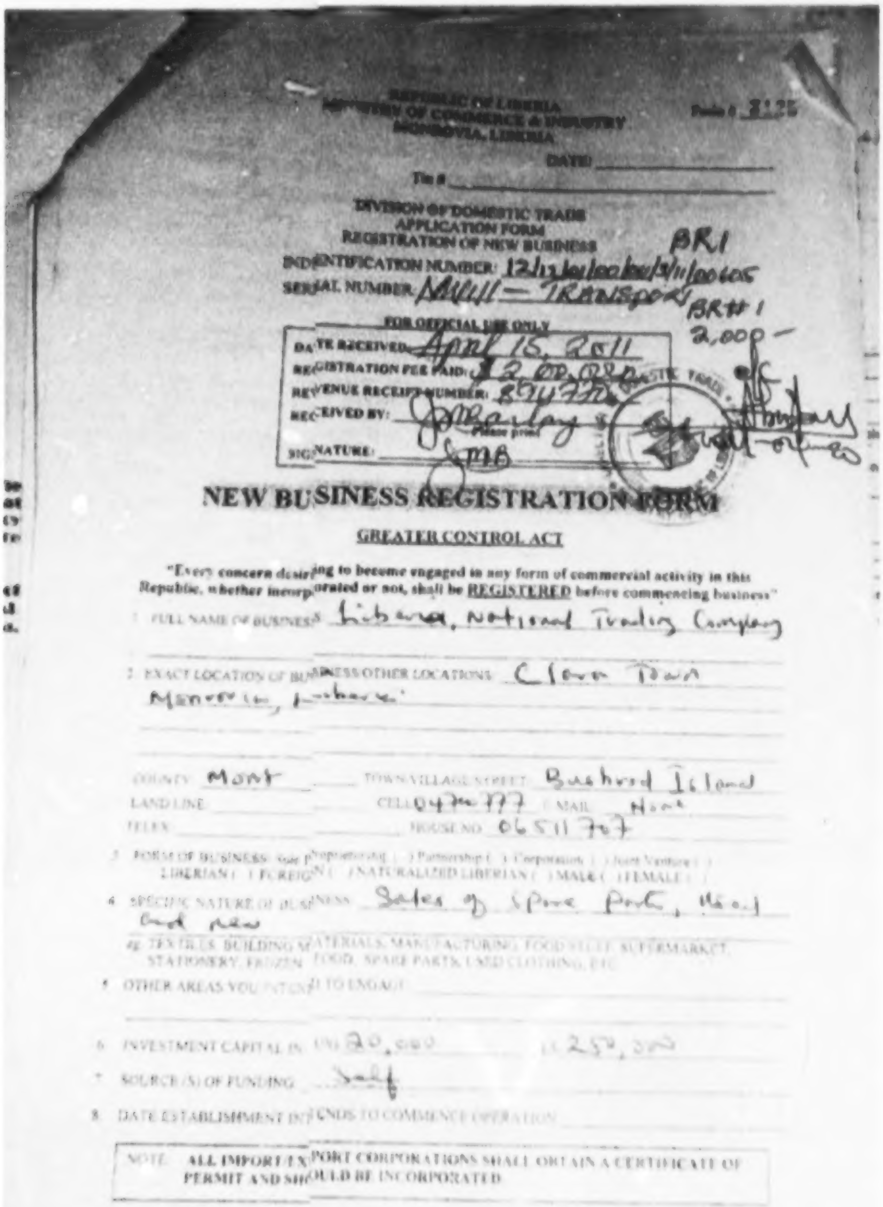
NAME OF COMMERCIAL OFFICER: ____

SIGNATURE: ____

DATE: ____

Annex 13

New business registration form for Liberia National Trading Company (Clara Town)



REPUBLIC OF LIBERIA
MINISTRY OF COMMERCE & INDUSTRY
MONROVIA, LIBERIA

Form # 8125

DATE: __________

File # __________

DIVISION OF DOMESTIC TRADE
APPLICATION FORM
REGISTRATION OF NEW BUSINESS BR1

INDENTIFICATION NUMBER: 12/13/01/00/01/3/11/00605

SERIAL NUMBER: MVI/II — TRANSPORT

BR# 1
2,000 —

FOR OFFICIAL USE ONLY

DATE RECEIVED: April 15, 2011
REGISTRATION FEE PAID: $2,00.00
REVENUE RECEIPT NUMBER: 854770
RECEIVED BY: JMBarlay (Please print)
SIGNATURE: JMB

NEW BUSINESS REGISTRATION FORM

GREATER CONTROL ACT

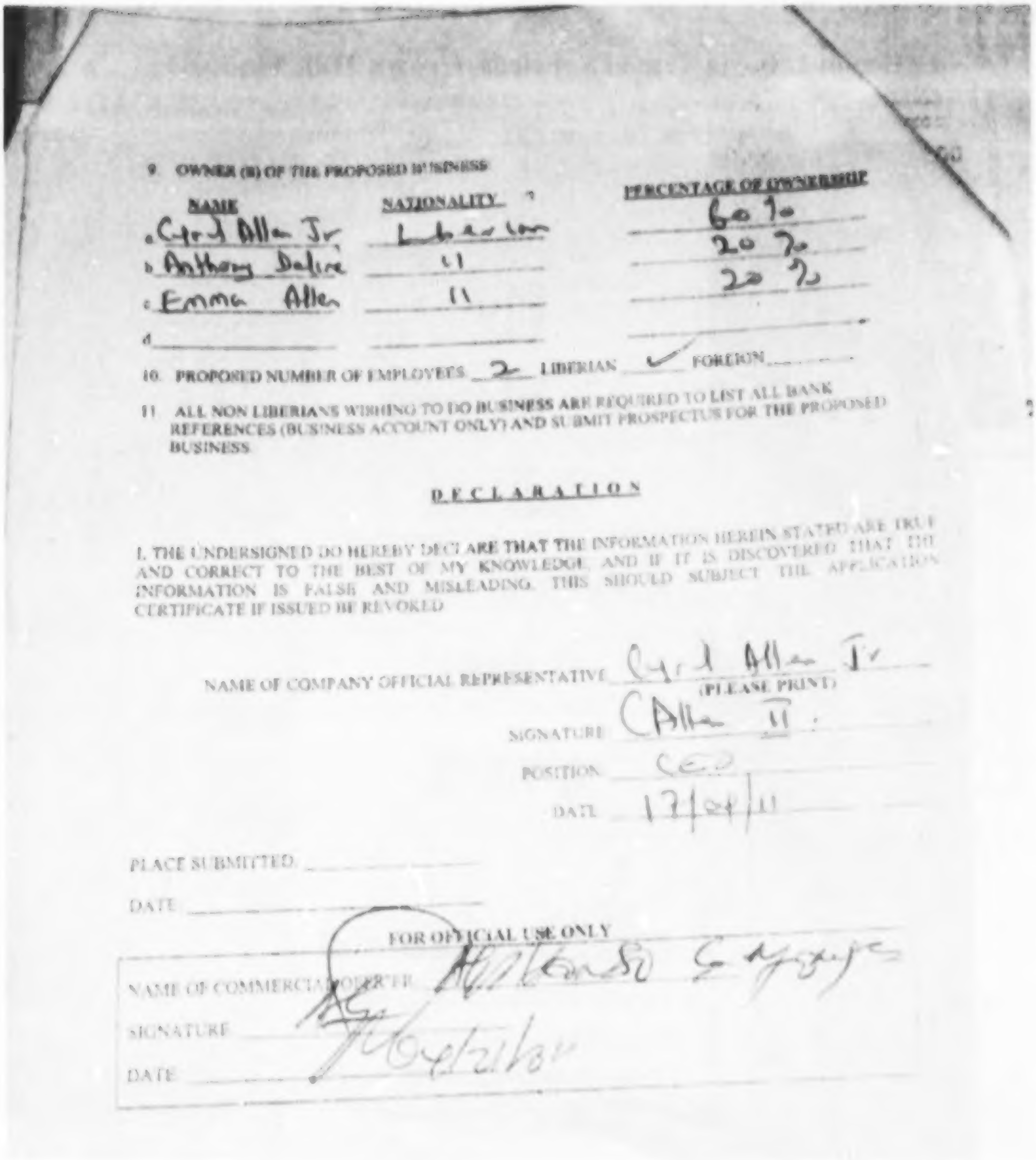
"Every concern desiring to become engaged in any form of commercial activity in this Republic, whether incorporated or not, shall be REGISTERED before commencing business"

1. FULL NAME OF BUSINESS Liberia, National Trading Company
2. EXACT LOCATION OF BUSINESS/OTHER LOCATIONS Clara Town Monrovia, Liberia

COUNTY Mont TOWN/VILLAGE/STREET Bushrod Island
LAND LINE ______ CELL 0477 777 EMAIL None
TELEX ______ HOUSE NO 06511707

3. FORM OF BUSINESS: Sole Proprietorship ( ) Partnership ( ) Corporation ( ) Joint Venture ( )
LIBERIAN ( ) FOREIGN ( ) NATURALIZED LIBERIAN ( ) MALE ( ) FEMALE ( )
4. SPECIFIC NATURE OF BUSINESS Sales of Spare Part, Used and new
eg. TEXTILES, BUILDING MATERIALS, MANUFACTURING, FOOD STUFF, SUPERMARKET, STATIONERY, FROZEN FOOD, SPARE PARTS, USED CLOTHING, ETC.
5. OTHER AREAS YOU INTEND TO ENGAGE ______
6. INVESTMENT CAPITAL IN US$ 20,000 L$ 250,000
7. SOURCE (S) OF FUNDING Self
8. DATE ESTABLISHMENT INTENDS TO COMMENCE OPERATION ______

NOTE: ALL IMPORT/EXPORT CORPORATIONS SHALL OBTAIN A CERTIFICATE OF PERMIT AND SHOULD BE INCORPORATED.



9. OWNER (S) OF THE PROPOSED BUSINESS

	NAME	NATIONALITY	PERCENTAGE OF OWNERSHIP
a	Cyril Allen Jr	Liberian	60 %
b	Anthony Deline	"	20 %
c	Emma Allen	"	20 %
d			

10. PROPOSED NUMBER OF EMPLOYEES 2 LIBERIAN ✓ FOREIGN ______

11. ALL NON LIBERIANS WISHING TO DO BUSINESS ARE REQUIRED TO LIST ALL BANK REFERENCES (BUSINESS ACCOUNT ONLY) AND SUBMIT PROSPECTUS FOR THE PROPOSED BUSINESS

DECLARATION

I, THE UNDERSIGNED DO HEREBY DECLARE THAT THE INFORMATION HEREIN STATED ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, AND IF IT IS DISCOVERED THAT THE INFORMATION IS FALSE AND MISLEADING, THIS SHOULD SUBJECT THE APPLICATION CERTIFICATE IF ISSUED BE REVOKED

NAME OF COMPANY OFFICIAL REPRESENTATIVE Cyril Allen Jr
(PLEASE PRINT)

SIGNATURE CAllen II.

POSITION CEO

DATE 17/04/11

PLACE SUBMITTED ______

DATE ______

FOR OFFICIAL USE ONLY

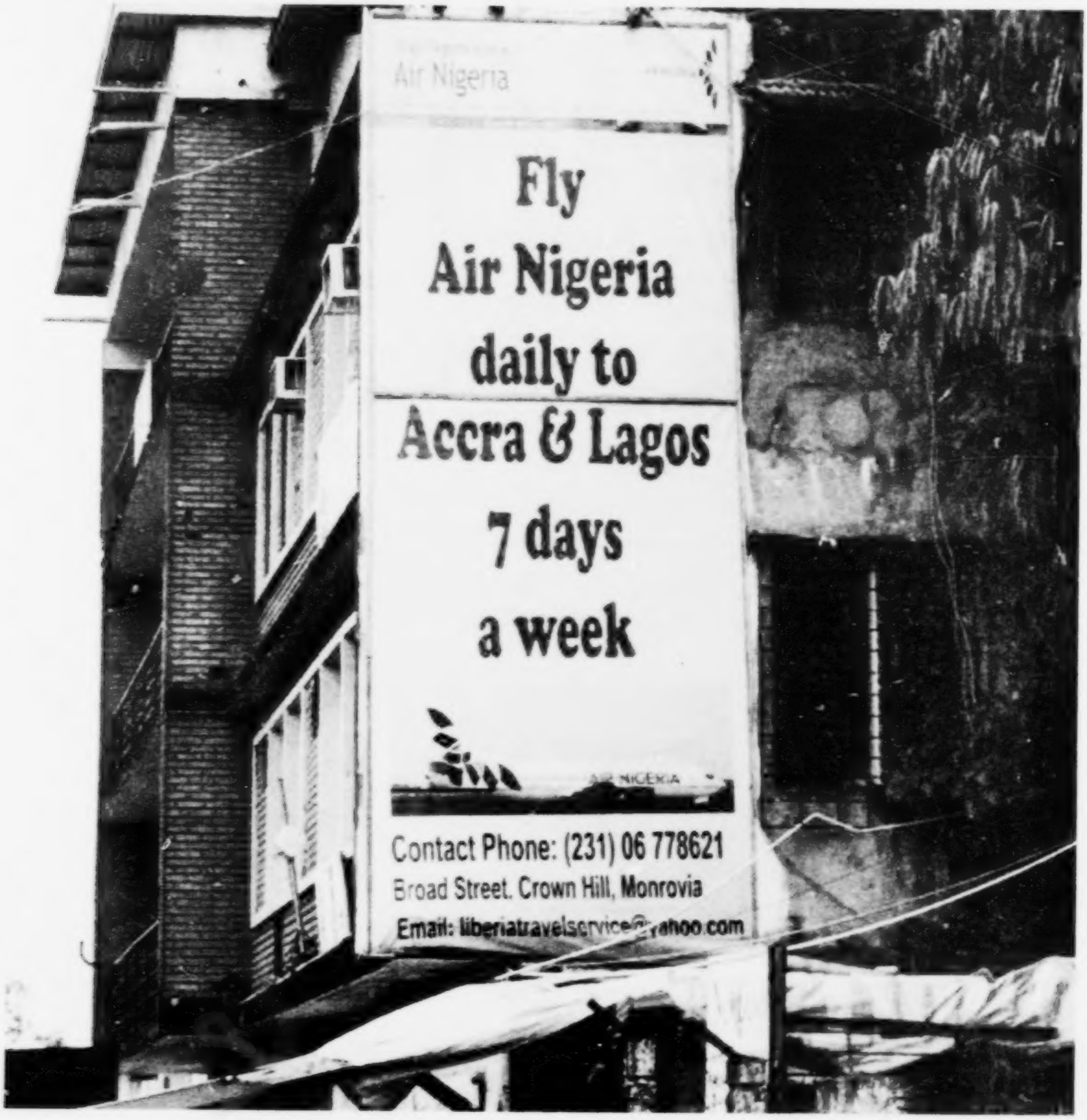
NAME OF COMMERCIAL OFFICER [illegible]

SIGNATURE

DATE 04/21/11

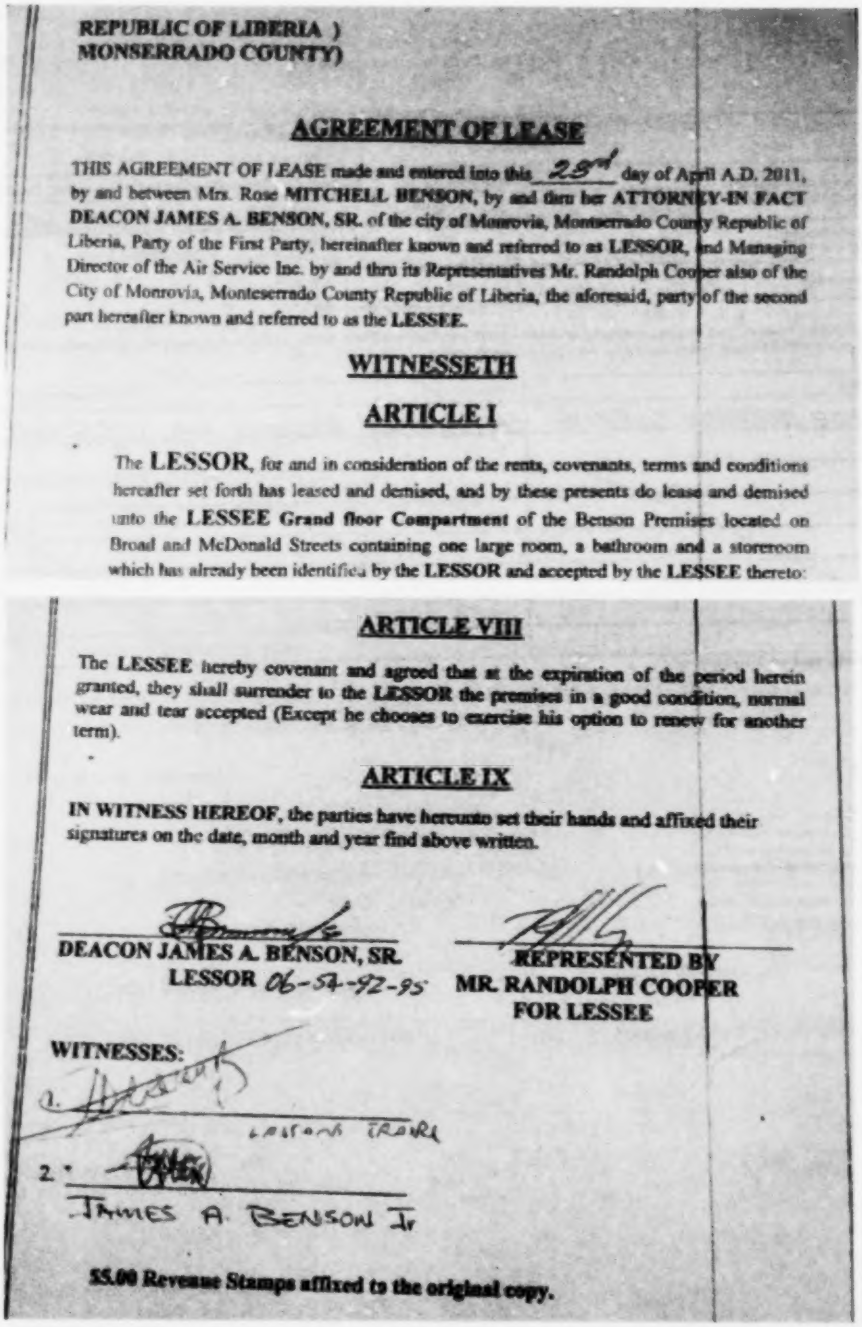
Annex 14

Office of Liberia Travel Services, Crown Hill, Monrovia


Air Nigeria
Fly
Air Nigeria
daily to
Accra & Lagos
7 days
a week
AIR NIGERIA
Contact Phone: (231) 06 778621
Broad Street. Crown Hill, Monrovia
Email: liberiatravelservice@yahoo.com

Annex 15

Lease for office of Liberia Travel Services signed by Randolph Cooper



REPUBLIC OF LIBERIA)
MONSERRADO COUNTY)

AGREEMENT OF LEASE

THIS AGREEMENT OF LEASE made and entered into this 23rd day of April A.D. 2011, by and between Mrs. Rose **MITCHELL BENSON**, by and thru her **ATTORNEY-IN FACT DEACON JAMES A. BENSON, SR.** of the city of Monrovia, Montserrado County Republic of Liberia, Party of the First Party, hereinafter known and referred to as **LESSOR**, and Managing Director of the Air Service Inc. by and thru its Representatives Mr. Randolph Cooper also of the City of Monrovia, Monteserrado County Republic of Liberia, the aforesaid, party of the second part hereafter known and referred to as the **LESSEE**.

WITNESSETH

ARTICLE I

The **LESSOR**, for and in consideration of the rents, covenants, terms and conditions hereafter set forth has leased and demised, and by these presents do lease and demised unto the **LESSEE Grand floor Compartment** of the Benson Premises located on Broad and McDonald Streets containing one large room, a bathroom and a storeroom which has already been identified by the **LESSOR** and accepted by the **LESSEE** thereto:

ARTICLE VIII

The **LESSEE** hereby covenant and agreed that at the expiration of the period herein granted, they shall surrender to the **LESSOR** the premises in a good condition, normal wear and tear accepted (Except he chooses to exercise his option to renew for another term).

ARTICLE IX

IN WITNESS HEREOF, the parties have hereunto set their hands and affixed their signatures on the date, month and year find above written.

DEACON JAMES A. BENSON, SR.
LESSOR 06-54-92-95

REPRESENTED BY
MR. RANDOLPH COOPER
FOR LESSEE

WITNESSES:

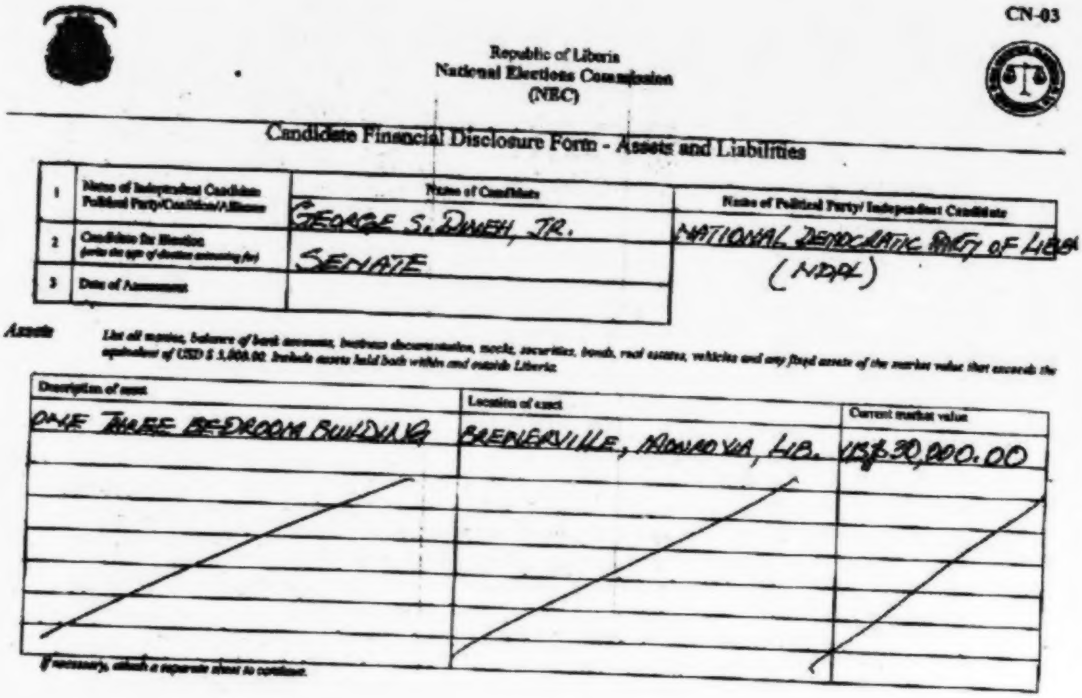
1. ______________________
LASSANA TRAORE

2. ______________________
JAMES A. BENSON Jr

$5.00 Revenue Stamps affixed to the original copy.

Annex 16

Assessed value of George Dweh's house



CN-03

Republic of Liberia
National Elections Commission
(NEC)

Candidate Financial Disclosure Form - Assets and Liabilities

1	Name of Independent Candidate/ Political Party/Coalition/Alliance	Name of Candidate GEORGE S. DWEH, JR.	Name of Political Party/ Independent Candidate NATIONAL DEMOCRATIC PARTY OF LIB (NDPL)
2	Candidate for Election (write the type of election contesting for)	SENATE	
3	Date of Assessment		

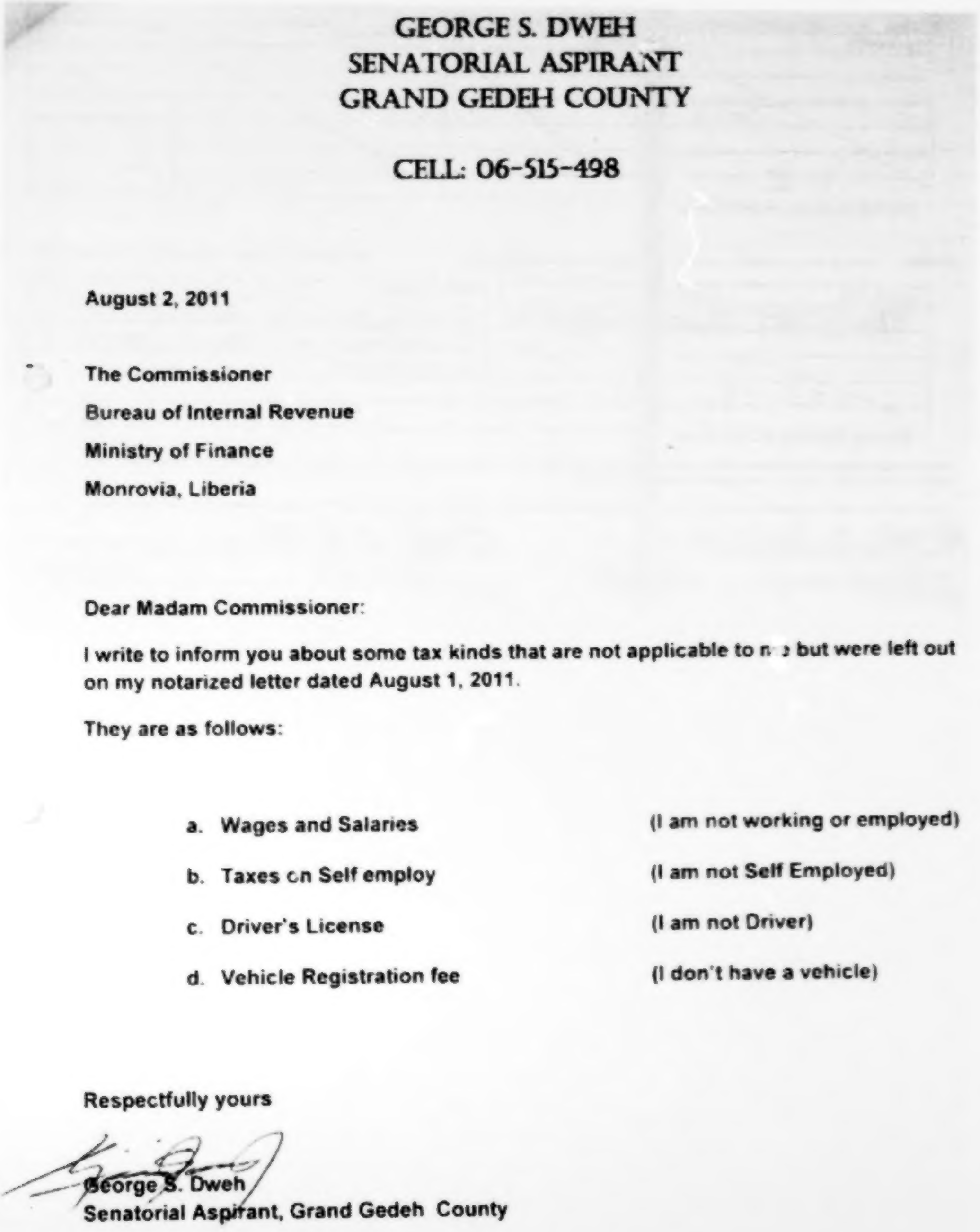
Assets *List all monies, balance of bank accounts, business documentation, stocks, securities, bonds, real estates, vehicles and any fixed assets of the market value that exceeds the equivalent of USD $ 3,000.00. Include assets held both within and outside Liberia.*

Description of asset	Location of asset	Current market value
ONE THREE BEDROOM BUILDING	BREWERVILLE, MONROVIA, LIB.	US$30,000.00

If necessary, attach a separate sheet to continue.

Annex 17

George Dweh's declaration of employment to the Ministry of Finance



GEORGE S. DWEH
SENATORIAL ASPIRANT
GRAND GEDEH COUNTY

CELL: 06-515-498

August 2, 2011

The Commissioner
Bureau of Internal Revenue
Ministry of Finance
Monrovia, Liberia

Dear Madam Commissioner:

I write to inform you about some tax kinds that are not applicable to me but were left out on my notarized letter dated August 1, 2011.

They are as follows:

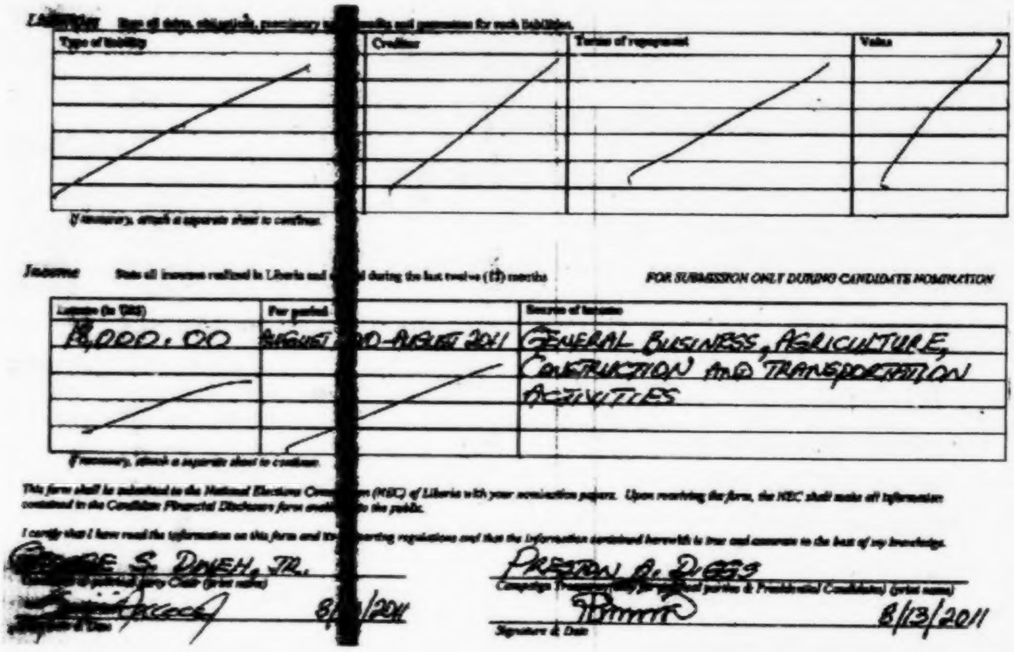
a. Wages and Salaries	(I am not working or employed)
b. Taxes on Self employ	(I am not Self Employed)
c. Driver's License	(I am not Driver)
d. Vehicle Registration fee	(I don't have a vehicle)

Respectfully yours

George S. Dweh
Senatorial Aspirant, Grand Gedeh County

Annex 18

George Dweh's income declaration to the National Elections Commission



[redacted]

Liabilities State all debts, obligations, promissory notes and guarantees for each liabilities.

Type of liability	Creditor	Terms of repayment	Value

If necessary, attach a separate sheet to continue.

Income State all income realized in Liberia and during the last twelve (12) months

FOR SUBMISSION ONLY DURING CANDIDATE NOMINATION

Income (in US$)	For period	Source of income
18,000.00	AUGUST 0-AUGUST 2011	GENERAL BUSINESS, AGRICULTURE, CONSTRUCTION AND TRANSPORTATION ACTIVITIES

If necessary, attach a separate sheet to continue.

This form shall be submitted to the National Elections Commission (NEC) of Liberia with your nomination papers. Upon receiving the form, the NEC shall make all information contained in the Candidate Financial Disclosure form the public.

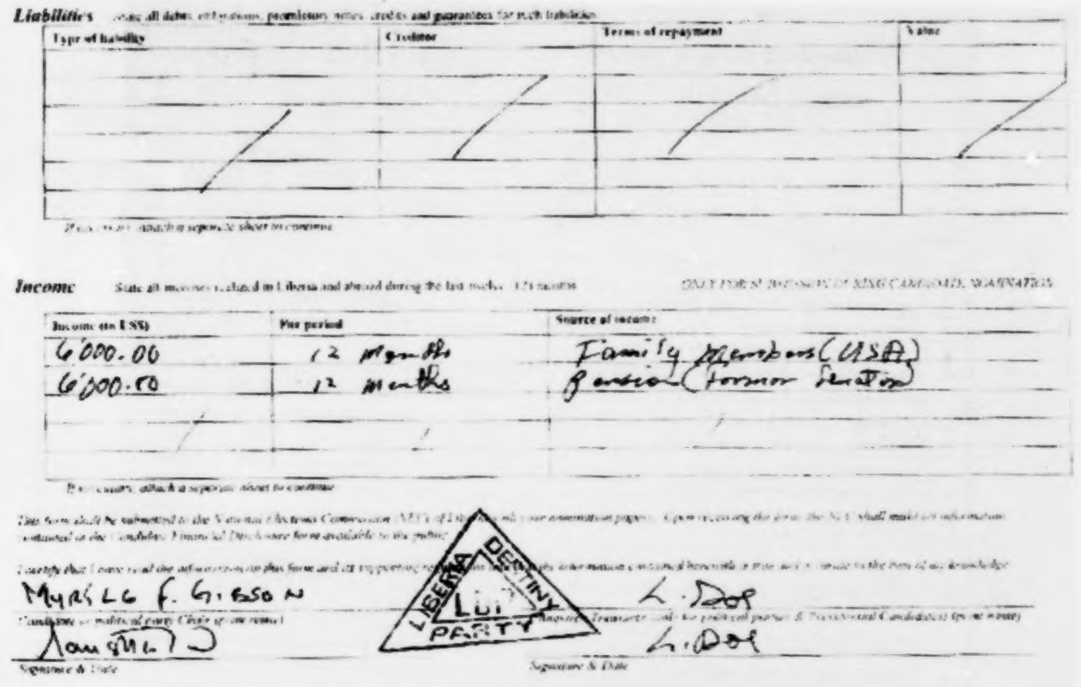
I certify that I have read the information on this form and reporting regulations and that the information contained herewith is true and accurate to the best of my knowledge.

GEORGE S. DWEH, JR.
Candidate or political party Chair (print name)
8/ /2011
Signature & Date

PRESTON A. DIGGS
Campaign Treasurer (only for political parties & Presidential Candidates) (print name)
8/13/2011
Signature & Date

Annex 19

Myrtle Gibson's income declaration



Liabilities

Type of liability	Creditor	Terms of repayment	Value
/	/	/	/

Income

Income (in US$)	Per period	Source of income
6'000.00	12 Months	Family Members (USA)
6'000.00	12 months	Pension (former Senator)
/	/	/

MYRTLE F. GIBSON

L. Doe

LIBERIA DESTINY PARTY

LDP

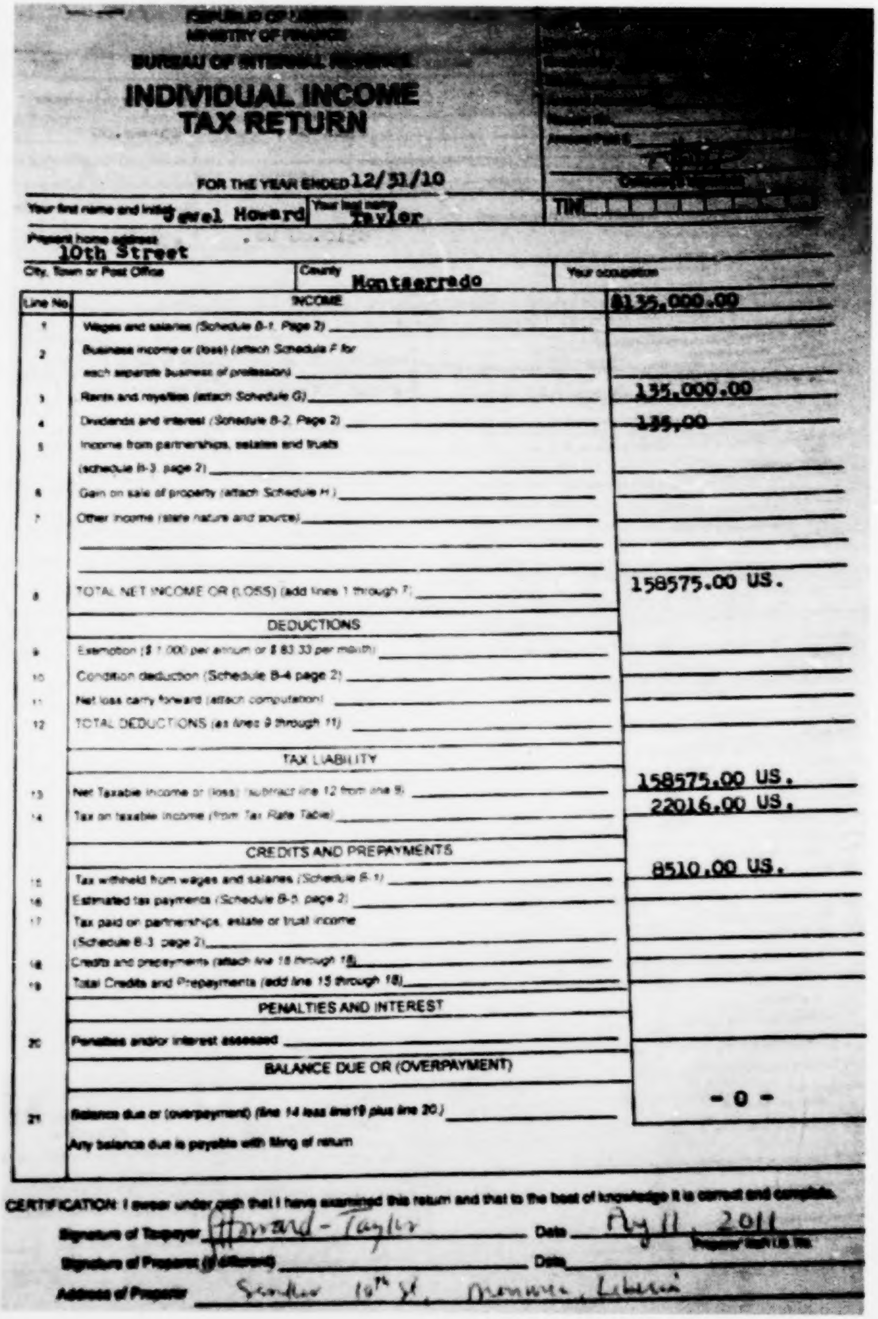
L. Doe

Signature & Date

Signature & Date

Annex 20

2010 income tax return for Jewel Howard-Taylor



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE
BUREAU OF INTERNAL REVENUE

INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDED 12/31/10

TIN

Your first name and initial Jewel Howard | Your last name Taylor

Present home address 10th Street

City, Town or Post Office | County Montserrado | Your occupation

Line No	INCOME	$135,000.00
1	Wages and salaries (Schedule B-1, Page 2)	
2	Business income or (loss) (attach Schedule F for each separate business of profession)	
3	Rents and royalties (attach Schedule G)	135,000.00
4	Dividends and interest (Schedule B-2, Page 2)	135,00
5	Income from partnerships, estates and trusts (schedule B-3, page 2)	
6	Gain on sale of property (attach Schedule H)	
7	Other income (state nature and source)	
8	TOTAL NET INCOME OR (LOSS) (add lines 1 through 7)	158575.00 US.
	DEDUCTIONS	
9	Exemption ($ 1,000 per annum or $ 83.33 per month)	
10	Condition deduction (Schedule B-4 page 2)	
11	Net loss carry forward (attach computation)	
12	TOTAL DEDUCTIONS (as lines 9 through 11)	
	TAX LIABILITY	
13	Net Taxable income or (loss) (subtract line 12 from line 8)	158575.00 US.
14	Tax on taxable income (from Tax Rate Table)	22016.00 US.
	CREDITS AND PREPAYMENTS	
15	Tax withheld from wages and salaries (Schedule B-1)	8510.00 US.
16	Estimated tax payments (Schedule B-5, page 2)	
17	Tax paid on partnerships, estate or trust income (Schedule B-3, page 2)	
18	Credits and prepayments (attach line 15 through 18)	
19	Total Credits and Prepayments (add line 15 through 18)	
	PENALTIES AND INTEREST	
20	Penalties and/or interest assessed	
	BALANCE DUE OR (OVERPAYMENT)	
21	Balance due or (overpayment) (line 14 less line19 plus line 20)	- 0 -
	Any balance due is payable with filing of return	

CERTIFICATION: I swear under oath that I have examined this return and that to the best of knowledge it is correct and complete.

Signature of Taxpayer Howard-Taylor Date Aug 11, 2011

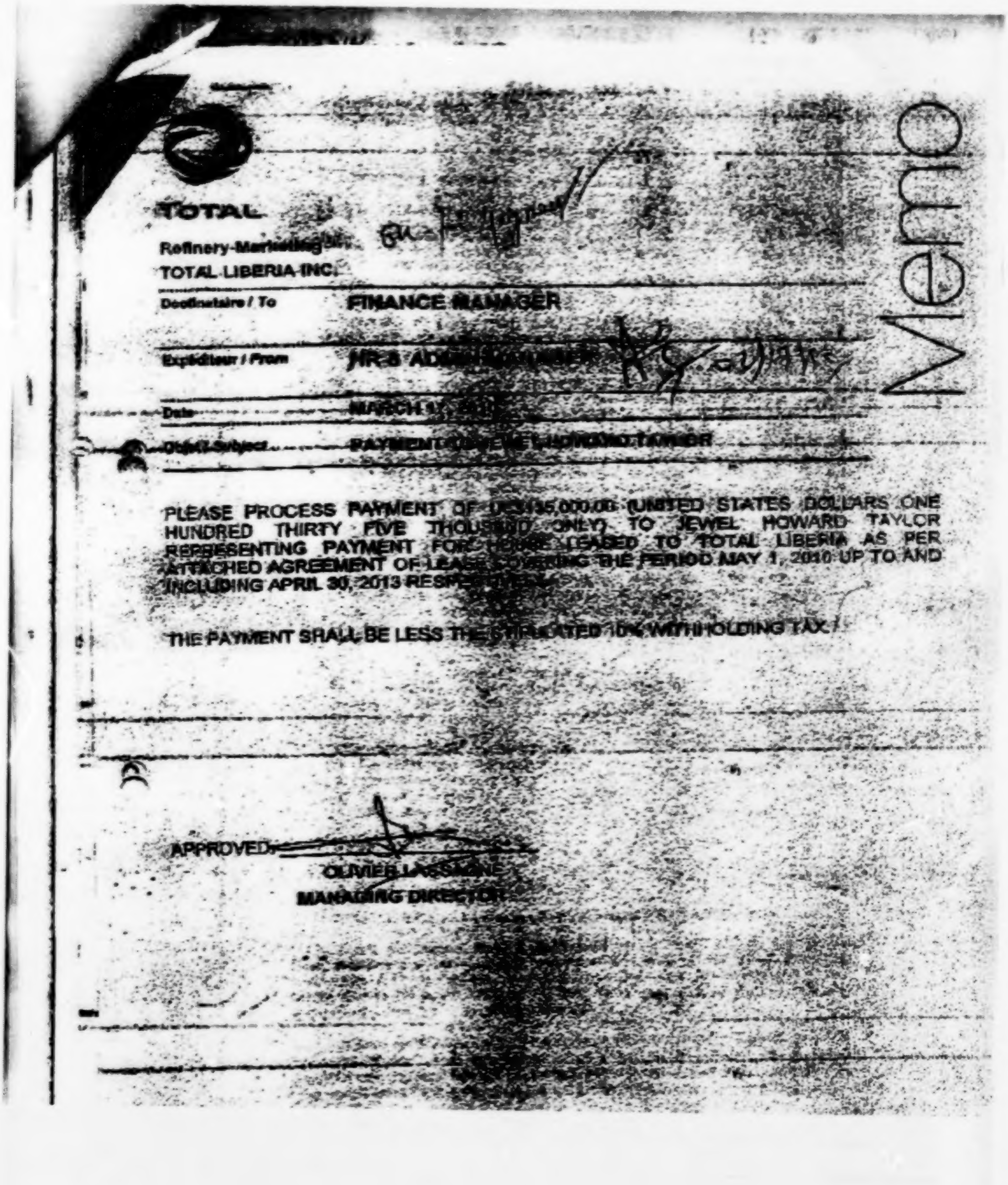
Preparer's tax I.D. No.

Signature of Preparer (if different) Date

Address of Preparer Sinkor 10th St, Monrovia, Liberia

Annex 21

House rental payment from Total Liberia to Jewel Howard-Taylor



TOTAL
Refinery-Marketing
TOTAL LIBERIA INC.

Memo

Destinataire / To FINANCE MANAGER
Expéditeur / From HR & ADMIN MANAGER
Date MARCH 1[illegible]
Objet / Subject PAYMENT TO JEWEL HOWARD TAYLOR

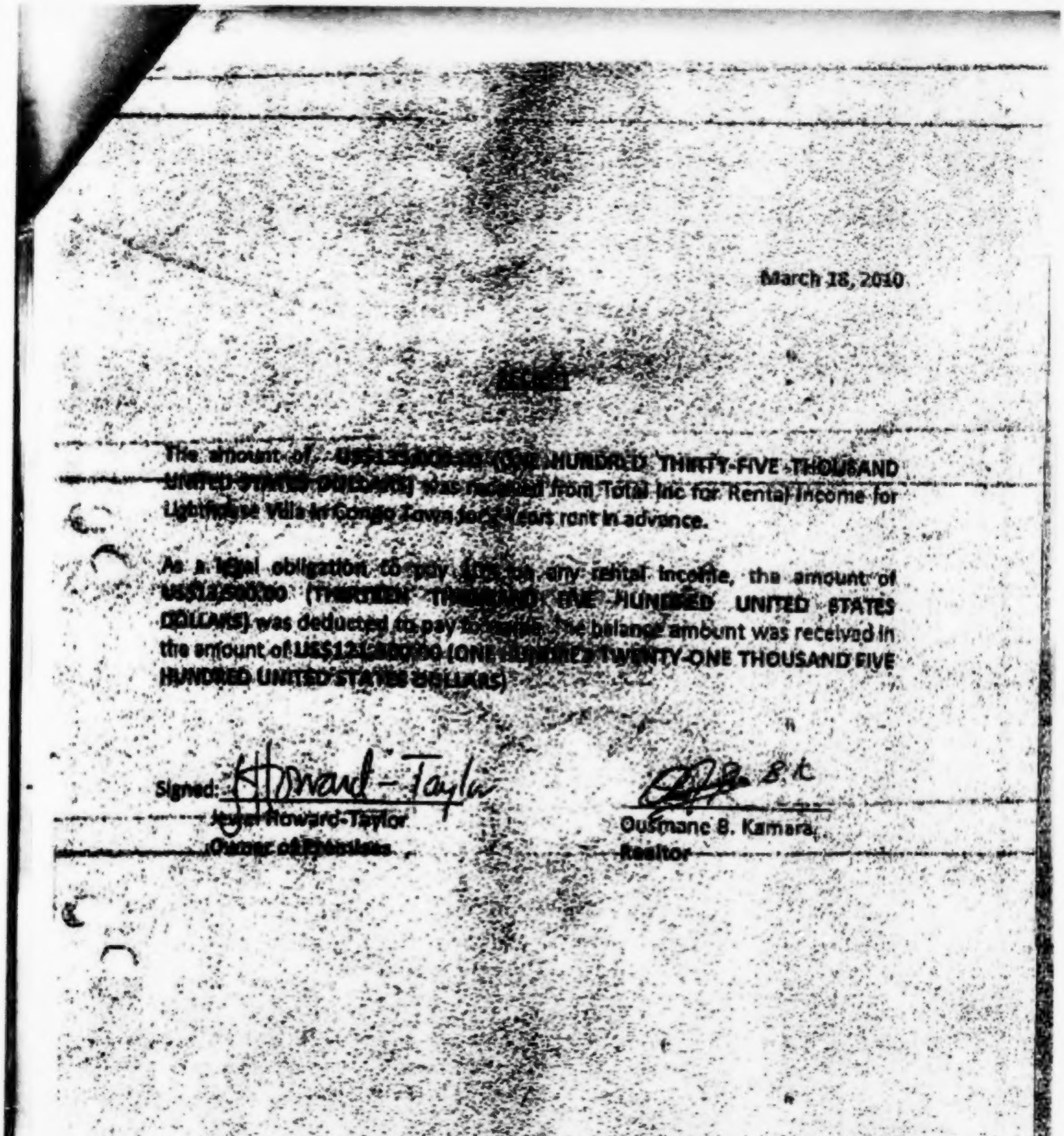
PLEASE PROCESS PAYMENT OF US$135,000.00 (UNITED STATES DOLLARS ONE HUNDRED THIRTY FIVE THOUSAND ONLY) TO JEWEL HOWARD TAYLOR REPRESENTING PAYMENT FOR HOUSE LEASED TO TOTAL LIBERIA AS PER ATTACHED AGREEMENT OF LEASE COVERING THE PERIOD MAY 1, 2010 UP TO AND INCLUDING APRIL 30, 2013 RESPECTIVELY.

THE PAYMENT SHALL BE LESS THE STIPULATED 10% WITHHOLDING TAX.

APPROVED:
OLIVIER LASS[illegible]
MANAGING DIRECTOR

Annex 22

Rental fees received by Jewel Howard-Taylor from Total



March 18, 2010

[illegible]

The amount of US$135,000.00 (ONE HUNDRED THIRTY-FIVE THOUSAND UNITED STATES DOLLARS) was received from Total Inc for Rental Income for Lighthouse Villa in Congo Town for [illegible] years rent in advance.

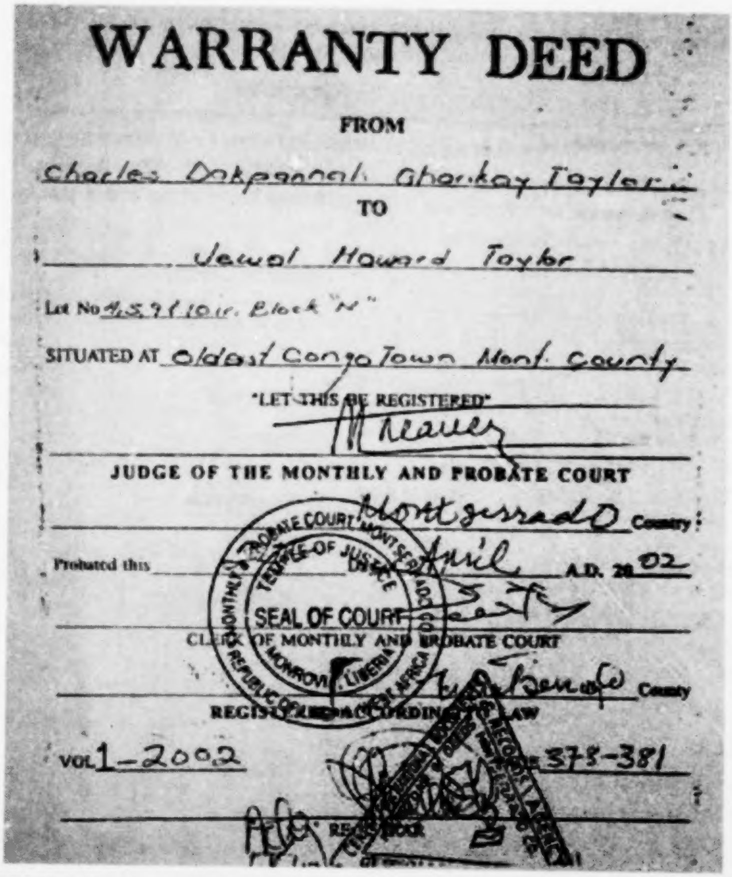
As a legal obligation to pay 10% tax on any rental income, the amount of US$13,500.00 (THIRTEEN THOUSAND FIVE HUNDRED UNITED STATES DOLLARS) was deducted to pay to [illegible]. The balance amount was received in the amount of US$121,500.00 (ONE HUNDRED TWENTY-ONE THOUSAND FIVE HUNDRED UNITED STATES DOLLARS)

Signed: J Howard-Taylor
Jewel Howard-Taylor
Owner of Premises

Ousmane B. Kamara,
Realtor

Annex 23

Transfer of deed for Lighthouse Villa from Charles Taylor to Jewel Howard-Taylor



WARRANTY DEED

FROM

charles Dakpannah Ghankay Taylor

TO

Jewel Howard Taylor

Lot No 4,5,9,(10 ir. Block "N"

SITUATED AT Oldest Congo Town Mont. County

"LET THIS BE REGISTERED"

JUDGE OF THE MONTHLY AND PROBATE COURT

Montserrado County

Probated this April A.D. 20 02

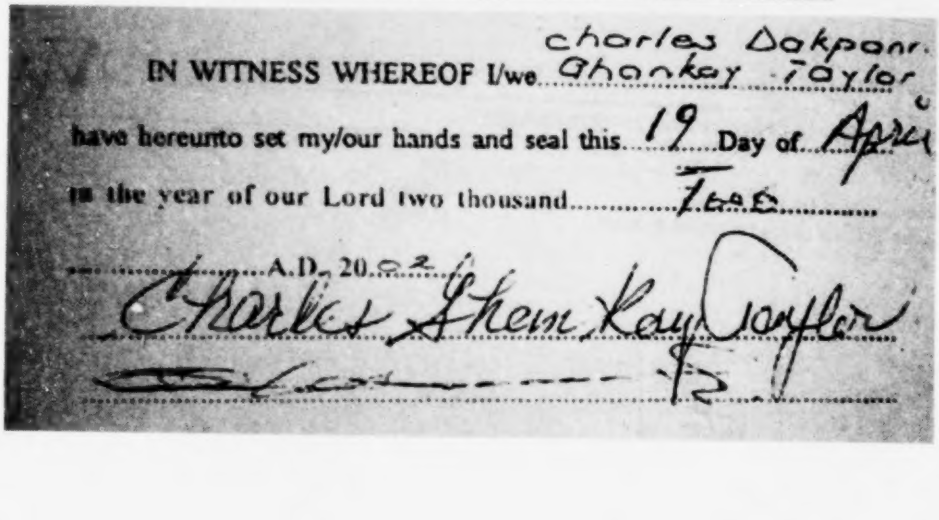
CLERK OF MONTHLY AND PROBATE COURT

Montserrado County

REGISTERED ACCORDING TO LAW

VOL 1-2002 378-381

REGISTRAR



IN WITNESS WHEREOF I/we charles Dakpannah Ghankay Taylor

have hereunto set my/our hands and seal this 19 Day of April

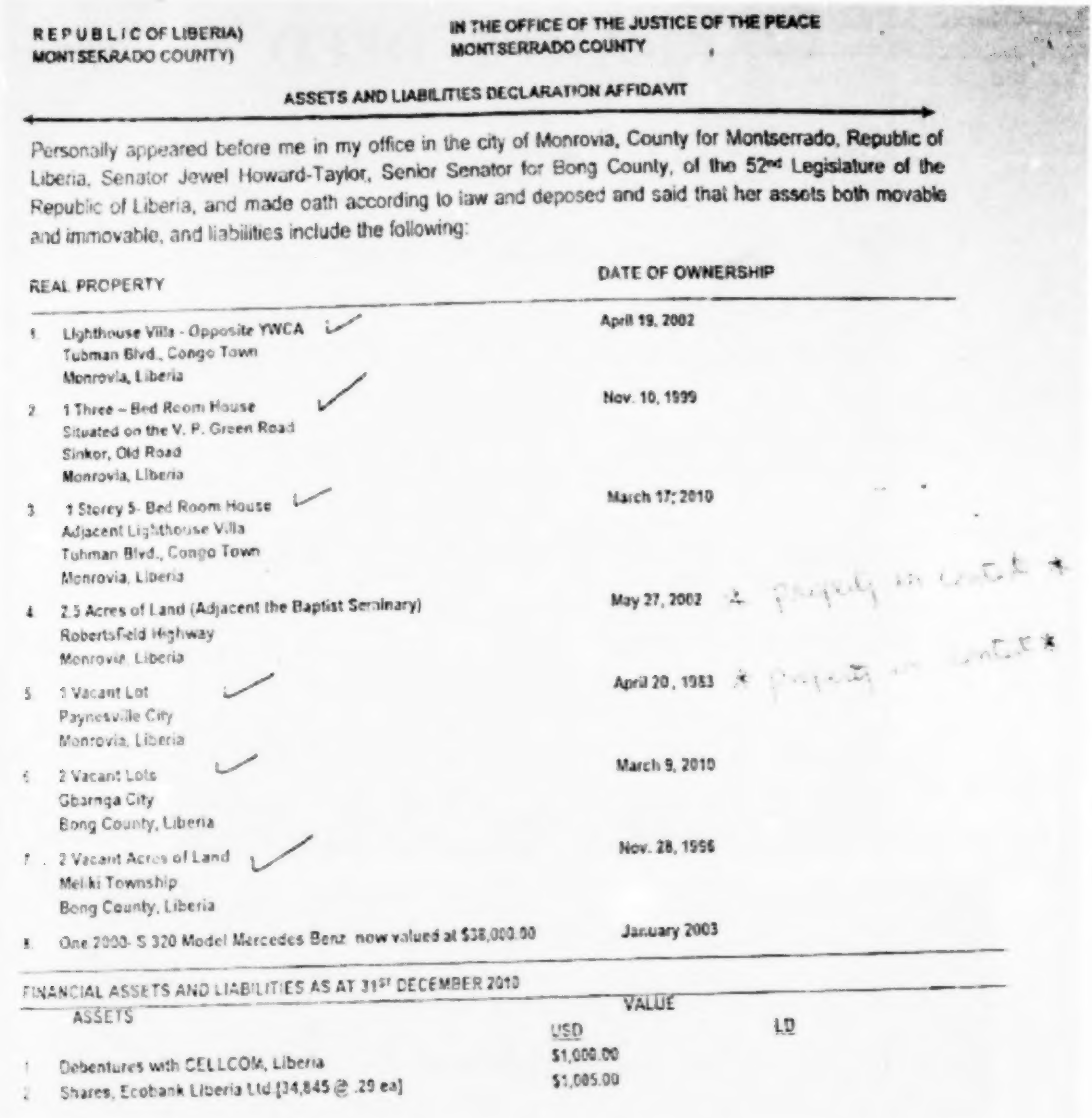
in the year of our Lord two thousand Two

A.D. 20 02

Charles Ghankay Taylor

Annex 24

Real assets of Jewel Howard-Taylor (top portion of affidavit)



REPUBLIC OF LIBERIA)
MONTSERRADO COUNTY)

IN THE OFFICE OF THE JUSTICE OF THE PEACE
MONTSERRADO COUNTY

ASSETS AND LIABILITIES DECLARATION AFFIDAVIT

Personally appeared before me in my office in the city of Monrovia, County for Montserrado, Republic of Liberia, Senator Jewel Howard-Taylor, Senior Senator for Bong County, of the 52nd Legislature of the Republic of Liberia, and made oath according to law and deposed and said that her assets both movable and immovable, and liabilities include the following:

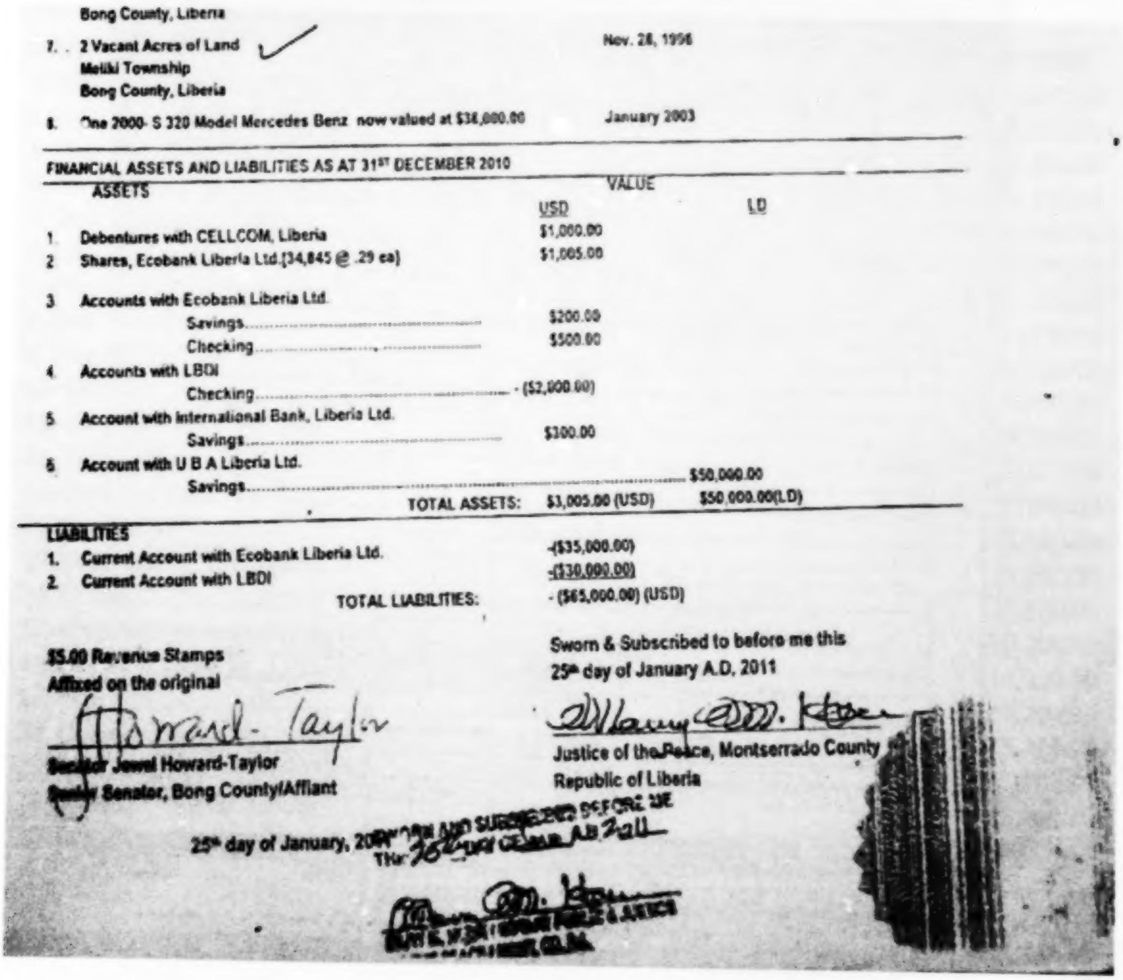
	REAL PROPERTY	DATE OF OWNERSHIP	
1.	Lighthouse Villa - Opposite YWCA ✓ Tubman Blvd., Congo Town Monrovia, Liberia	April 19, 2002	
2.	1 Three – Bed Room House ✓ Situated on the V. P. Green Road Sinkor, Old Road Monrovia, Liberia	Nov. 10, 1999	
3.	1 Storey 5- Bed Room House ✓ Adjacent Lighthouse Villa Tubman Blvd., Congo Town Monrovia, Liberia	March 17, 2010	
4.	2.5 Acres of Land (Adjacent the Baptist Seminary) Robertsfield Highway Monrovia, Liberia	May 27, 2002	* property in contest *
5.	1 Vacant Lot ✓ Paynesville City Monrovia, Liberia	April 20, 1983	* property in contest *
6.	2 Vacant Lots ✓ Gbarnga City Bong County, Liberia	March 9, 2010	
7.	2 Vacant Acres of Land ✓ Melikі Township Bong County, Liberia	Nov. 28, 1996	
8.	One 2000- S 320 Model Mercedes Benz now valued at $38,000.00	January 2003	

FINANCIAL ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2010

	ASSETS	VALUE	
		USD	LD
1	Debentures with CELLCOM, Liberia	$1,000.00	
2	Shares, Ecobank Liberia Ltd [34,845 @ .29 ea]	$1,005.00	

Annex 25

Bank accounts and financial assets and liabilities of Jewel Howard-Taylor (lower portion of affidavit)



Bong County, Liberia

7.	2 Vacant Acres of Land Meliki Township Bong County, Liberia	Nov. 28, 1996
8.	One 2000- S 320 Model Mercedes Benz now valued at $38,000.00	January 2003

FINANCIAL ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2010

	ASSETS	VALUE USD	 LD
1.	Debentures with CELLCOM, Liberia	$1,000.00	
2	Shares, Ecobank Liberia Ltd.[34,845 @ .29 ea]	$1,005.00	
3	Accounts with Ecobank Liberia Ltd.		
	Savings	$200.00	
	Checking	$500.00	
4	Accounts with LBDI		
	Checking	- ($2,000.00)	
5	Account with International Bank, Liberia Ltd.		
	Savings	$300.00	
6	Account with U B A Liberia Ltd.		
	Savings		$50,000.00
	TOTAL ASSETS:	$3,005.00 (USD)	$50,000.00(LD)

	LIABILITIES	
1.	Current Account with Ecobank Liberia Ltd.	-($35,000.00)
2.	Current Account with LBDI	-($30,000.00)
	TOTAL LIABILITIES:	- ($65,000.00) (USD)

$5.00 Revenue Stamps
Affixed on the original

Howard-Taylor

Senator Jewel Howard-Taylor
Senior Senator, Bong County/Affiant

25th day of January, 2011

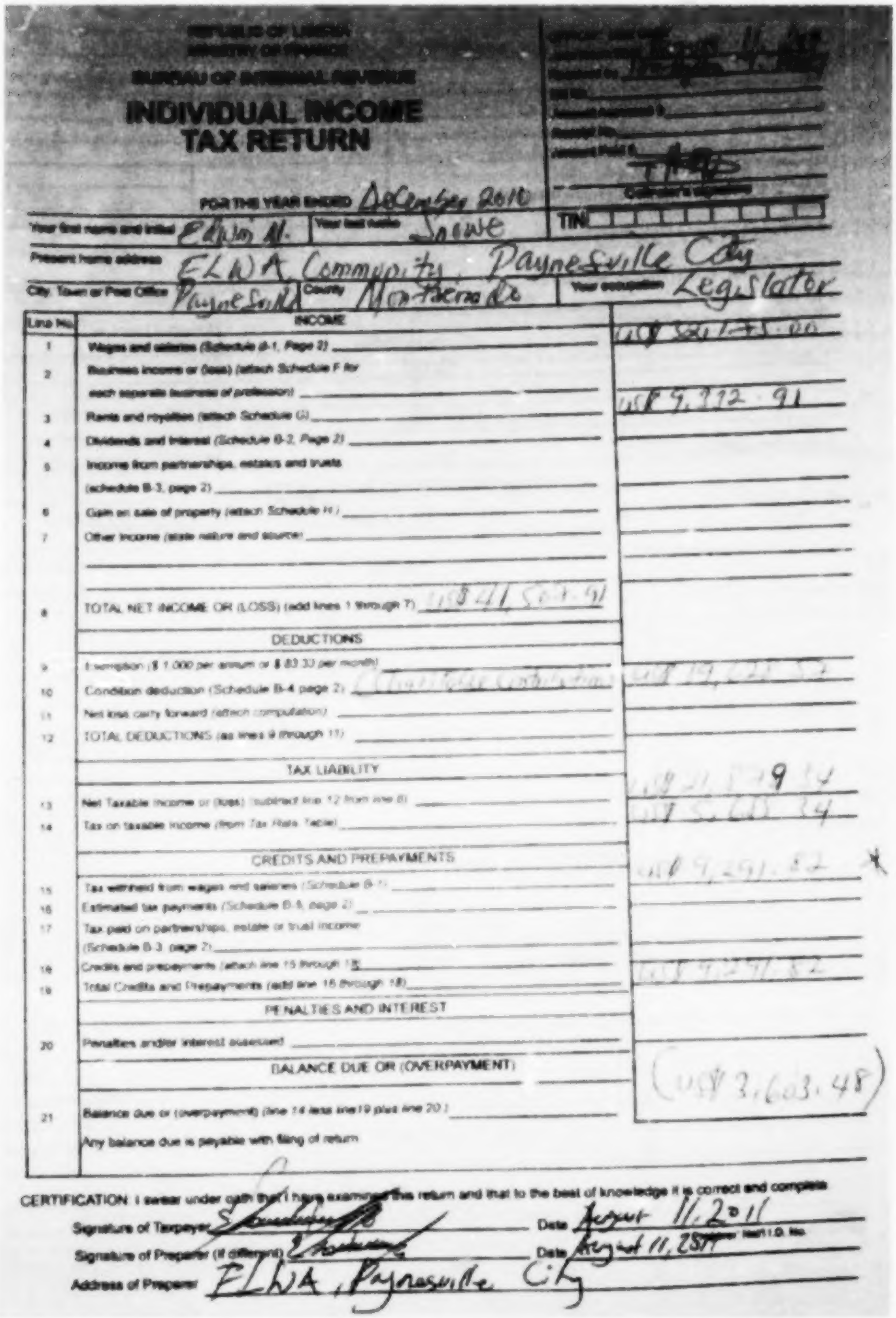
Sworn & Subscribed to before me this
25th day of January A.D. 2011

Justice of the Peace, Montserrado County
Republic of Liberia

SWORN AND SUBSCRIBED BEFORE ME
THIS 26 DAY OF JAN A.D. 2011

Annex 26

2010 income tax return for Edwin Snowe



REPUBLIC OF LIBERIA
MINISTRY OF FINANCE
BUREAU OF INTERNAL REVENUE

INDIVIDUAL INCOME TAX RETURN

FOR THE YEAR ENDED December 2010

Amount Paid $ [illegible]
Collector's Signature
TIN ☐☐☐☐☐☐☐☐☐

Your first name and initial Edwin M. | Your last name Snowe
Present home address ELWA Community, Paynesville City
City, Town or Post Office Paynesville | County Montserrado | Your occupation Legislator

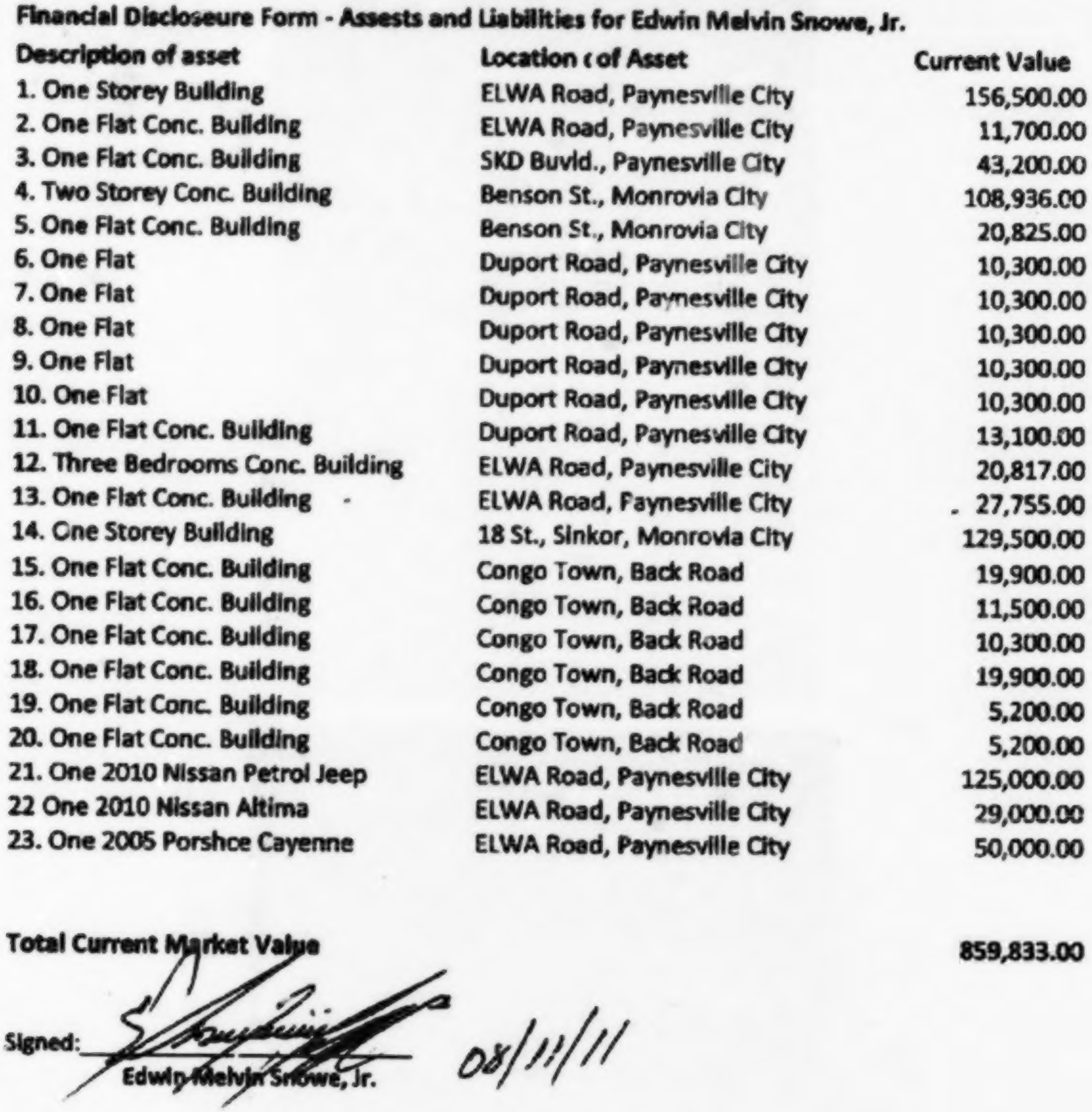
Line No.		
	INCOME	
1	Wages and salaries (Schedule B-1, Page 2)	US$ 32,172.00
2	Business income or (loss) (attach Schedule F for each separate business of profession)	
3	Rents and royalties (attach Schedule G)	US$ 9,332.91
4	Dividends and Interest (Schedule B-2, Page 2)	
5	Income from partnerships, estates and trusts (schedule B-3, page 2)	
6	Gain on sale of property (attach Schedule H)	
7	Other income (state nature and source)	
8	TOTAL NET INCOME OR (LOSS) (add lines 1 through 7) US$ 41,504.91	
	DEDUCTIONS	
9	Exemption ($ 1,000 per annum or $ 83.33 per month)	
10	Condition deduction (Schedule B-4 page 2) (Charitable Contributions)	US$ 19,[illegible]
11	Net loss carry forward (attach computation)	
12	TOTAL DEDUCTIONS (as lines 9 through 11)	
	TAX LIABILITY	
13	Net Taxable income or (loss) (subtract line 12 from line 8)	US$ 21,[illegible]9.34
14	Tax on taxable income (from Tax Rate Table)	US$ 5,[illegible].34
	CREDITS AND PREPAYMENTS	US$ 9,291.82 *
15	Tax withheld from wages and salaries (Schedule B-1)	
16	Estimated tax payments (Schedule B-5, page 2)	
17	Tax paid on partnerships, estate or trust income (Schedule B-3, page 2)	
18	Credits and prepayments (attach line 15 through 18)	
19	Total Credits and Prepayments (add line 15 through 18)	US$ 9,291.82
	PENALTIES AND INTEREST	
20	Penalties and/or interest assessed	
	BALANCE DUE OR (OVERPAYMENT)	(US$ 3,603.48)
21	Balance due or (overpayment) (line 14 less line 19 plus line 20)	
	Any balance due is payable with filing of return	

CERTIFICATION: I swear under oath that I have examined this return and that to the best of knowledge it is correct and complete

Signature of Taxpayer ______ Date August 11, 2011
Signature of Preparer (if different) ______ Date August 11, 2011 Tax I.D. No.
Address of Preparer ELWA, Paynesville City

Annex 27

Real assets of Edwin Snowe (house and vehicles)



Financial Discloseure Form - Assests and Liabilities for Edwin Melvin Snowe, Jr.

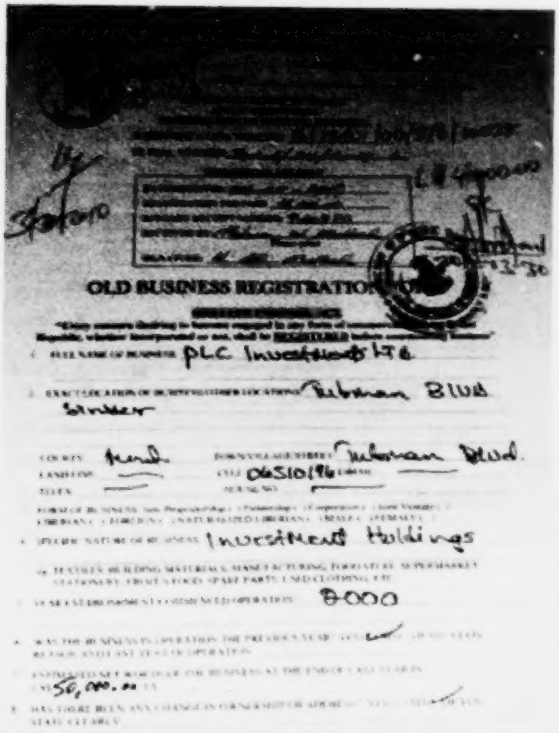
Description of asset	Location of Asset	Current Value
1. One Storey Building	ELWA Road, Paynesville City	156,500.00
2. One Flat Conc. Building	ELWA Road, Paynesville City	11,700.00
3. One Flat Conc. Building	SKD Buvld., Paynesville City	43,200.00
4. Two Storey Conc. Building	Benson St., Monrovia City	108,936.00
5. One Flat Conc. Building	Benson St., Monrovia City	20,825.00
6. One Flat	Duport Road, Paynesville City	10,300.00
7. One Flat	Duport Road, Paynesville City	10,300.00
8. One Flat	Duport Road, Paynesville City	10,300.00
9. One Flat	Duport Road, Paynesville City	10,300.00
10. One Flat	Duport Road, Paynesville City	10,300.00
11. One Flat Conc. Building	Duport Road, Paynesville City	13,100.00
12. Three Bedrooms Conc. Building	ELWA Road, Paynesville City	20,817.00
13. One Flat Conc. Building	ELWA Road, Paynesville City	27,755.00
14. One Storey Building	18 St., Sinkor, Monrovia City	129,500.00
15. One Flat Conc. Building	Congo Town, Back Road	19,900.00
16. One Flat Conc. Building	Congo Town, Back Road	11,500.00
17. One Flat Conc. Building	Congo Town, Back Road	10,300.00
18. One Flat Conc. Building	Congo Town, Back Road	19,900.00
19. One Flat Conc. Building	Congo Town, Back Road	5,200.00
20. One Flat Conc. Building	Congo Town, Back Road	5,200.00
21. One 2010 Nissan Petrol Jeep	ELWA Road, Paynesville City	125,000.00
22 One 2010 Nissan Altima	ELWA Road, Paynesville City	29,000.00
23. One 2005 Porshce Cayenne	ELWA Road, Paynesville City	50,000.00
Total Current Market Value		**859,833.00**

Signed:__________________ 08/11/11

Edwin Melvin Snowe, Jr.

Annex 28

Old business registration form for PLC (pages 1 and 2)



OLD BUSINESS REGISTRATIO

1. FULL NAME OF BUSINESS PLC Investment LTD

2. EXACT LOCATION OF BUSINESS Tubman Blvd Sinkor

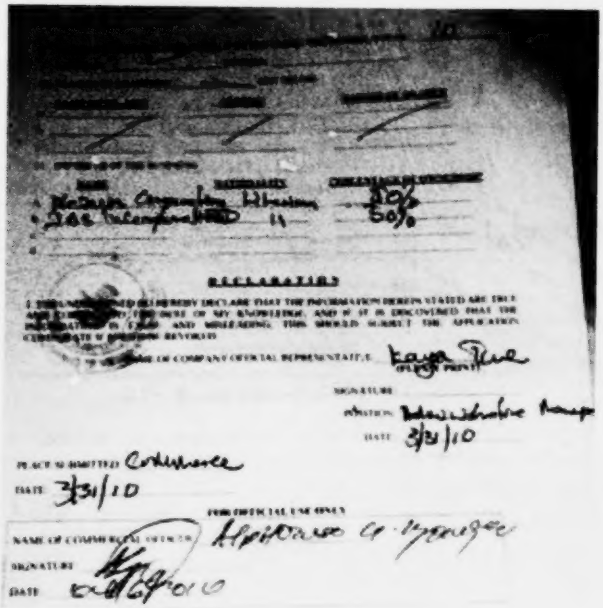
COUNTY Mont. TOWN/VILLAGE/STREET Tubman Blvd.

CELL 06510196

SPECIFIC NATURE OF BUSINESS Investment Holdings

YEAR ESTABLISHMENT/COMMENCED OPERATION 8000

ESTIMATED NET WORTH OF THE BUSINESS AT THE END OF LAST YEAR IN US$50,000.00



NAME	NATIONALITY	PERCENTAGE OF OWNERSHIP
[illegible]	Liberian	50%
[illegible]	11	50%

DECLARATION

I, THE UNDERSIGNED DO HEREBY DECLARE THAT THE INFORMATION HEREIN STATED ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, AND IF IT IS DISCOVERED THAT THE INFORMATION IS FALSE AND MISLEADING, THIS SHOULD SUBJECT THE APPLICATION/CERTIFICATE TO BE REVOKED

NAME OF COMPANY OFFICIAL REPRESENTATIVE Kaye Rue (PLEASE PRINT)

SIGNATURE

POSITION [illegible]

DATE 3/31/10

PLACE SUBMITTED Commerce

DATE 3/31/10

FOR OFFICIAL USE ONLY

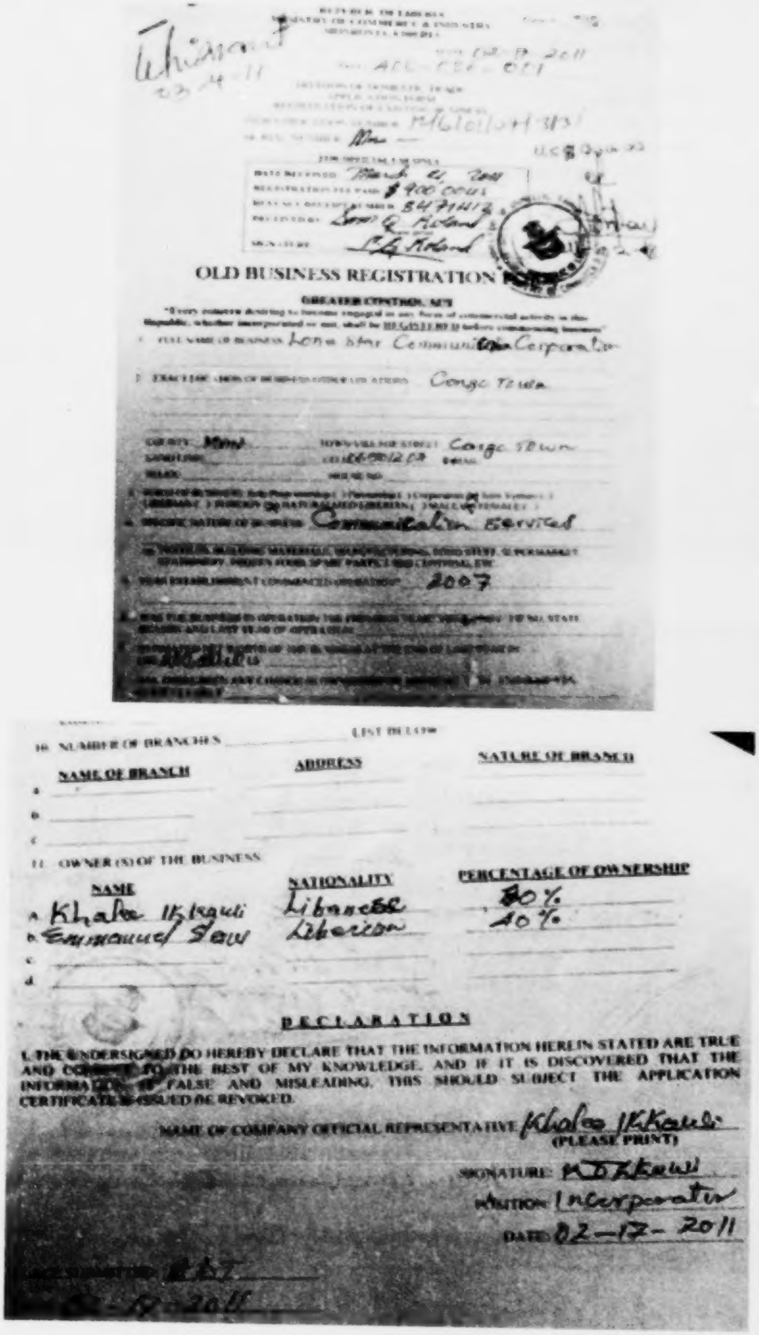
NAME OF COMMERCIAL OFFICER [illegible]

SIGNATURE

DATE [illegible]2010

Annex 29

Old business registration form for Lonestar, Congo Town, February 2011



Whisant
23-4-11

REGISTRATION FEE PAID $ 400.00US
RECEIVED BY: Sam Q. Roland

OLD BUSINESS REGISTRATION

FULL NAME OF BUSINESS: Lone Star Communications Corporation

Congo Town

COUNTY: Mont TOWN/VILLAGE/STREET: Congo Town

Communication Services

2007

10. NUMBER OF BRANCHES ____________ LIST BELOW

	NAME OF BRANCH	ADDRESS	NATURE OF BRANCH
a			
b			
c			

11. OWNER (S) OF THE BUSINESS

	NAME	NATIONALITY	PERCENTAGE OF OWNERSHIP
a	Khalee Ikkawi	Lebanese	80%
b	Emmanuel Shaw	Liberian	20%
c			
d			

DECLARATION

I, THE UNDERSIGNED DO HEREBY DECLARE THAT THE INFORMATION HEREIN STATED ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE, AND IF IT IS DISCOVERED THAT THE INFORMATION IS FALSE AND MISLEADING, THIS SHOULD SUBJECT THE APPLICATION CERTIFICATE ISSUED BE REVOKED.

NAME OF COMPANY OFFICIAL REPRESENTATIVE: Khalee Ikkawi
(PLEASE PRINT)

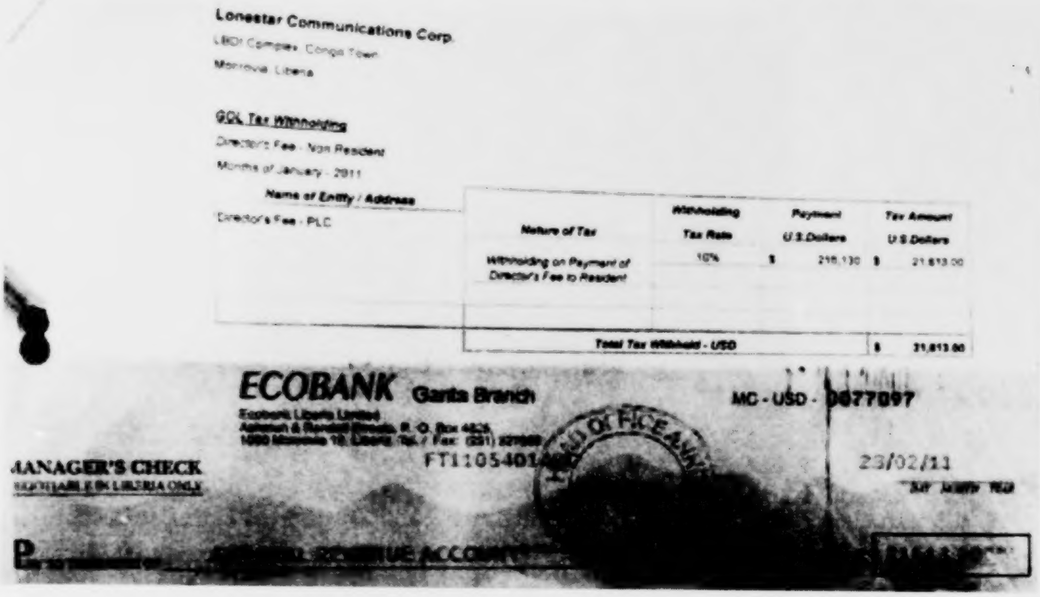
SIGNATURE: K. D. Ikkawi

POSITION: Incorporator

DATE: 02-17-2011

Annex 30

January 2011 PLC management fees, $216,130 and $247,880



Lonestar Communications Corp.
LBDI Complex, Congo Town
Monrovia, Liberia

GOL Tax Withholding
Director's Fee - Non Resident
Months of January - 2011

Name of Entity / Address	Nature of Tax	Withholding Tax Rate	Payment U.S.Dollars	Tax Amount U.S.Dollars
Director's Fee - PLC	Withholding on Payment of Director's Fee to Resident	10%	$ 216,130	$ 21,613.00
	Total Tax Withheld - USD			$ 21,613.00

ECOBANK Garta Branch
Ecobank Liberia Limited
Ashmun & Randall Streets, P. O. Box 4825
1000 Monrovia 10, Liberia Tel. / Fax: (231) [illegible]

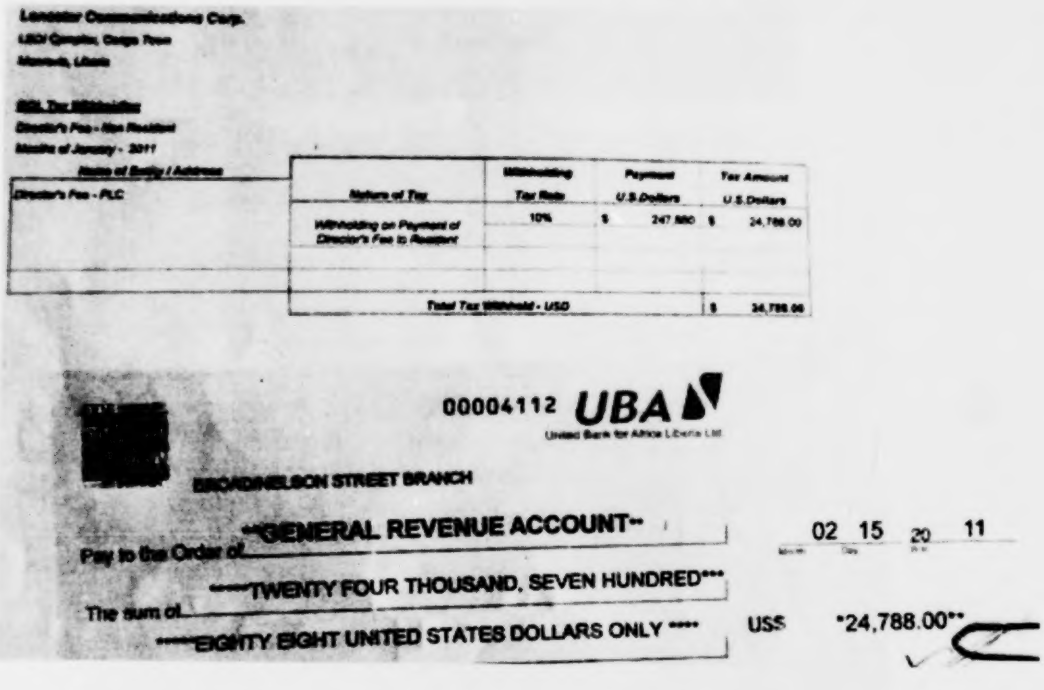
MC - USD - 0077097

MANAGER'S CHECK
NEGOTIABLE IN LIBERIA ONLY

FT1105401[illegible]

23/02/11
DAY MONTH YEAR

Pay to the order of GENERAL REVENUE ACCOUNT [illegible]



Lonestar Communications Corp.
LBDI Complex, Congo Town
Monrovia, Liberia

GOL Tax Withholding
Director's Fee - Non Resident
Months of January - 2011

Name of Entity / Address	Nature of Tax	Withholding Tax Rate	Payment U.S.Dollars	Tax Amount U.S.Dollars
Director's Fee - PLC	Withholding on Payment of Director's Fee to Resident	10%	$ 247,880	$ 24,788.00
	Total Tax Withheld - USD			$ 24,788.00

[redacted]

00004112 **UBA**
United Bank for Africa Liberia Ltd

BROAD/NELSON STREET BRANCH

Pay to the Order of **GENERAL REVENUE ACCOUNT**

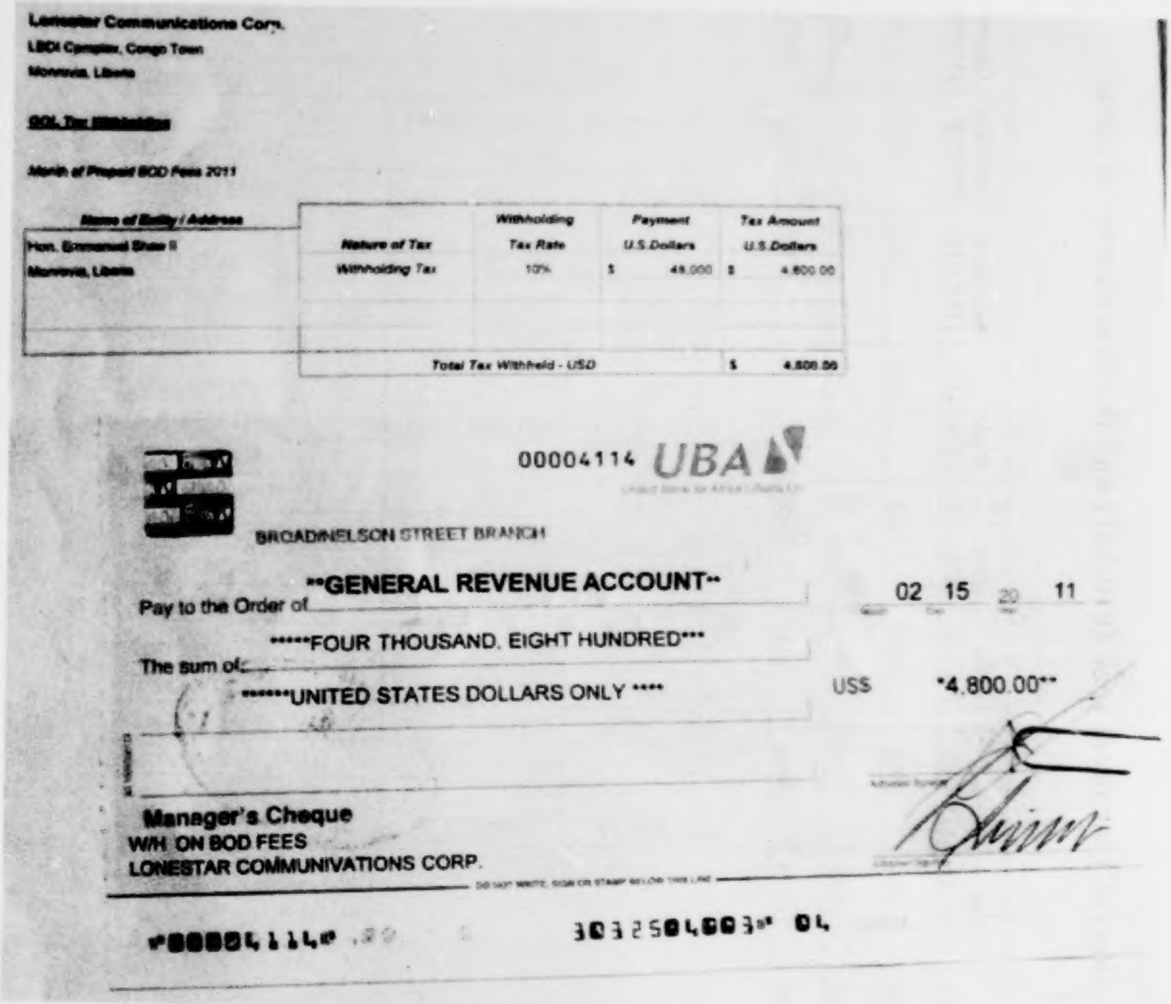
02 15 20 11
Month Day Year

The sum of ****TWENTY FOUR THOUSAND, SEVEN HUNDRED***
*****EIGHTY EIGHT UNITED STATES DOLLARS ONLY ****

US$ *24,788.00**

Annex 31

Board of Directors fees for Emmanuel Shaw, January 2011



Lonestar Communications Corp.
LBDI Complex, Congo Town
Monrovia, Liberia

GOL Tax Withholding

Month of Prepaid BOD Fees 2011

Name of Entity / Address	*Nature of Tax*	*Withholding Tax Rate*	*Payment U.S.Dollars*	*Tax Amount U.S.Dollars*
Hon. Emmanuel Shaw II Monrovia, Liberia	*Withholding Tax*	10%	$ 48,000	$ 4,800.00
	Total Tax Withheld - USD			$ 4,800.00

00004114 UBA

BROAD/NELSON STREET BRANCH

Pay to the Order of **GENERAL REVENUE ACCOUNT**

02 15 20 11

The sum of *****FOUR THOUSAND, EIGHT HUNDRED***
******UNITED STATES DOLLARS ONLY ****

US$ *4,800.00**

Manager's Cheque
W/H ON BOD FEES
LONESTAR COMMUNIVATIONS CORP.

⑈00004114⑈ 3032504603⑈ 04

Annex 32

Timber production (m^3) for fiscal year 2010-2011 and the first quarter of fiscal year 2011-2012

Fiscal year	EJ&J (FMCB)	LTTC (FMC C)	Geblo (FMC I)	Tarpeh (TSCA2)	Akewa (TSCA3)	B&B (TSC A7)	B&V (TSC A9)	Sun Yeun (TSCA16)	Ecowood (PUP1)	Global (PUP3)	Total Prod
2010-2011	801	47808	14994	3986	1670	5606	1654	2956	16653	11757	**107,885**
Q1 2011-2012	0	8985	1840	0	2441	0	0	890	357	2997	**17,510**
Total	801	56793	16834	3986	4111	5606	1654	3846	17010	14754	**125,395**

Source: SGS, November 2011.

Annex 33

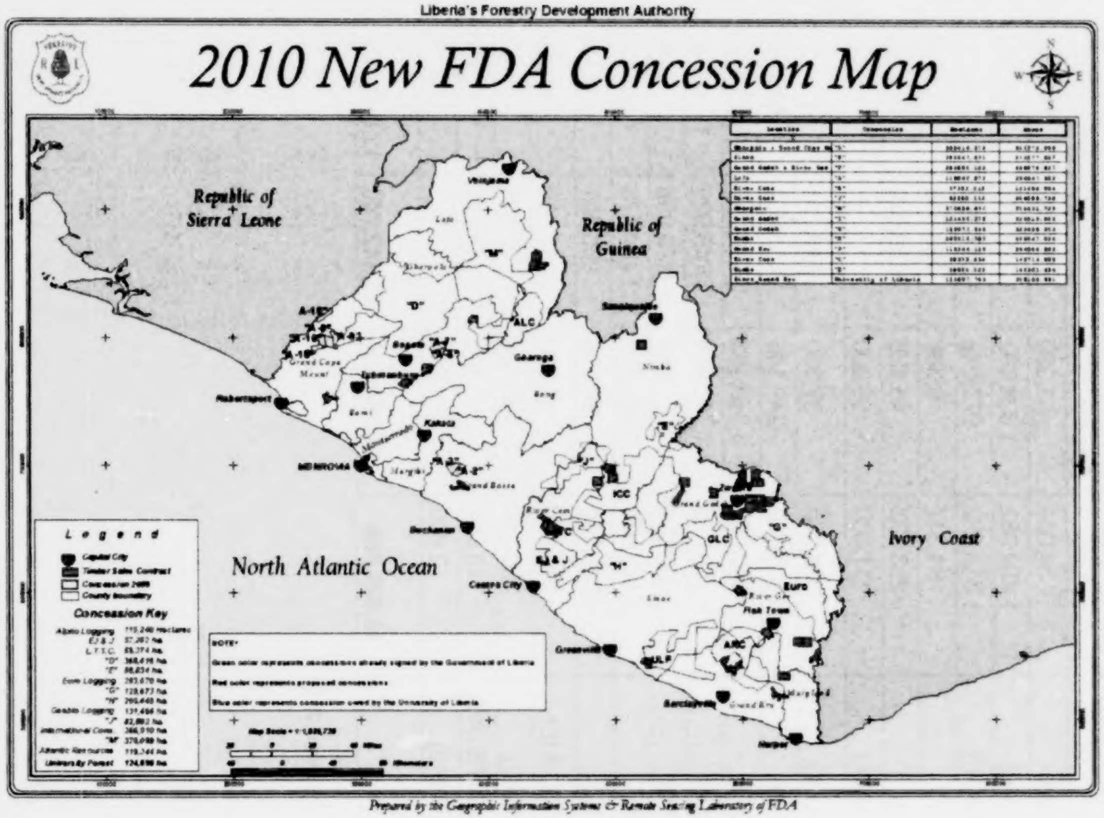
Assessed forestry taxes and arrears (for fiscal year 2010-2011 and the first quarter of fiscal year 2011-2012)

Company	FY2010-2011		Q1 FY 2011-2012	
	Invoiced USD	*Arrears USD*	*Invoiced USD*	*Arrears USD*
Akewa (TSC-A3)	34,050	41,300	256,990	243,915
Alpha (FMC-A))	1,489,062	1,398,062	1,499,812	1,499,812
Atlantic (FMC-P)	1,363,922	977,048	1,362,122	1,360,122
B&B (TSC-A7)	91,347	9,388	103,018	28,643
B&V (TSC-A9)	233,133	45,125	136,020	107,250
Bassa (TSC-A11)	117,800	59,300		
Ecowood (PUP1)	334,555	37,890	44,751	-
EJ&J (FMC-B)	638,792	249,146	435,051	435,051
Euro (FMC-F)	3,240,393	3,240,393	3,236,293	3,236,293
Geblo (FMC-I)	1,750,675	1,745,875	1,745,925	1,742,945
Global (PUP3)	363,795	950	439,896	1,150
ICC (FMC-K)	3,490,076	3,489,476	3,484,176	3,484,176
LTTC (FMC-C)	2,030,514	188,098	956,551	739,153
Sun Yeun (TSC-A16)	270,750	91,350	87,850	87,250
Tarpeh (TSC-A2)	360,354	168,323	37,036	-
Thunderbird (TSC-A8)	18,050	800	17,250	17,250
Universal (PUP-2)	2,600	1,600		
TOTAL	**15,829,868**	**11,784,124**	**13,842,741**	**12,982,010**

Source: SGS, November 2011.

Annex 34

Map of forest concessions


Liberia's Forestry Development Authority
2010 New FDA Concession Map
N
S
E
W
Republic of Sierra Leone
Republic of Guinea
Ivory Coast
North Atlantic Ocean
MONROVIA
Buchanan
Greenville
Harper
Voinjama
Gbarnga
Sanniquellie
Robertsport
Kakata
Bopolu
Tubmanburg
Cestos City
Barclayville
Fish Town
Zwedru
ALC
ICC
GLC
ARC
ULF
Euro
"D"
"M"
"G"
"H"
Legend
Capital City
Timber Sales Contract
Concession 2009
County Boundary
Concession Key
Alpha Logging
EJ & J
L.T.T.C.
Geblo Logging
International Cons.
Atlantic Resources
University Forest
NOTE*
Green color represents concessions already signed by the Government of Liberia
Red color represents proposed concessions
Blue color represents concession owned by the University of Liberia
Miles
Kilometers
Prepared by the Geographic Information Systems & Remote Sensing Laboratory of FDA

Note: TSCs (in green), and FMCs D, E, G, M, J, H, ULF, ALC, and ARC have not yet been allocated.

Annex 35

Proportion of allocated concessions by port

Port	Area of concessions (ha)	% of Area	Exporting Concessions	Non-Operating Concessions
Cape Palmas (Harper)	373,927	34%		FMC-F, P
Buchanan & Greenville	266,910	24%		FMC-K
Monrovia	170,564	16%	TSC-7, 9 & 10	FMC-A, TSC-3, 6, 8, 11, 15 & 16, PUPy**
Greenville & Cape Palmas	131,466	12%		FMC-I
Buchanan	127,200	12%	FMC-C, B, PUP-3	TSC-3
Greenville	14,089	1%		PUP-2, PUPx*
Buchanan & Monrovia	9,058	1%	TSC-2, PUP-1	
Total	**1,093,214**		**146,258 ha**	**946,956 ha**

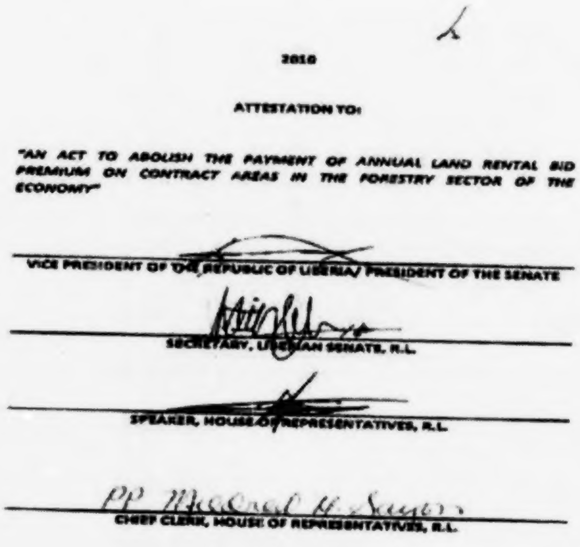
* PUPx not yet assigned a number, to be operated by Redwood (11,324 ha).

** PUPy not yet assigned a number, to be operated by Atlantic Resources (145,260 ha).

Note: 78% of PUPs (139,404 ha) held by Atlantic would export through Greenville or Cape Palmas (Harper).

Annex 36

Bill to reduce annual bid premium on forest concessions to one-time payment



2010

ATTESTATION TO:

"AN ACT TO ABOLISH THE PAYMENT OF ANNUAL LAND RENTAL BID PREMIUM ON CONTRACT AREAS IN THE FORESTRY SECTOR OF THE ECONOMY"

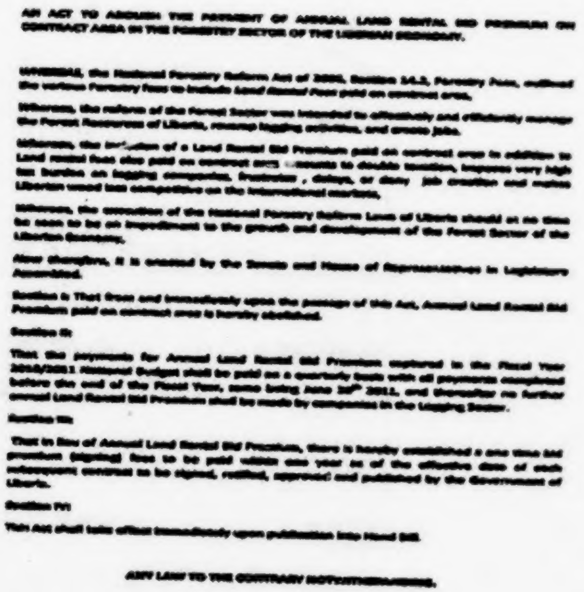
VICE PRESIDENT OF THE REPUBLIC OF LIBERIA/ PRESIDENT OF THE SENATE

SECRETARY, LIBERIAN SENATE, R.L.

SPEAKER, HOUSE OF REPRESENTATIVES, R.L.

PP Michael H. Sayon

CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.



AN ACT TO ABOLISH THE PAYMENT OF ANNUAL LAND RENTAL BID PREMIUM ON CONTRACT AREA IN THE FORESTRY SECTOR OF THE LIBERIAN ECONOMY.

Now therefore, it is enacted by the Senate and House of Representatives in Legislature Assembled.

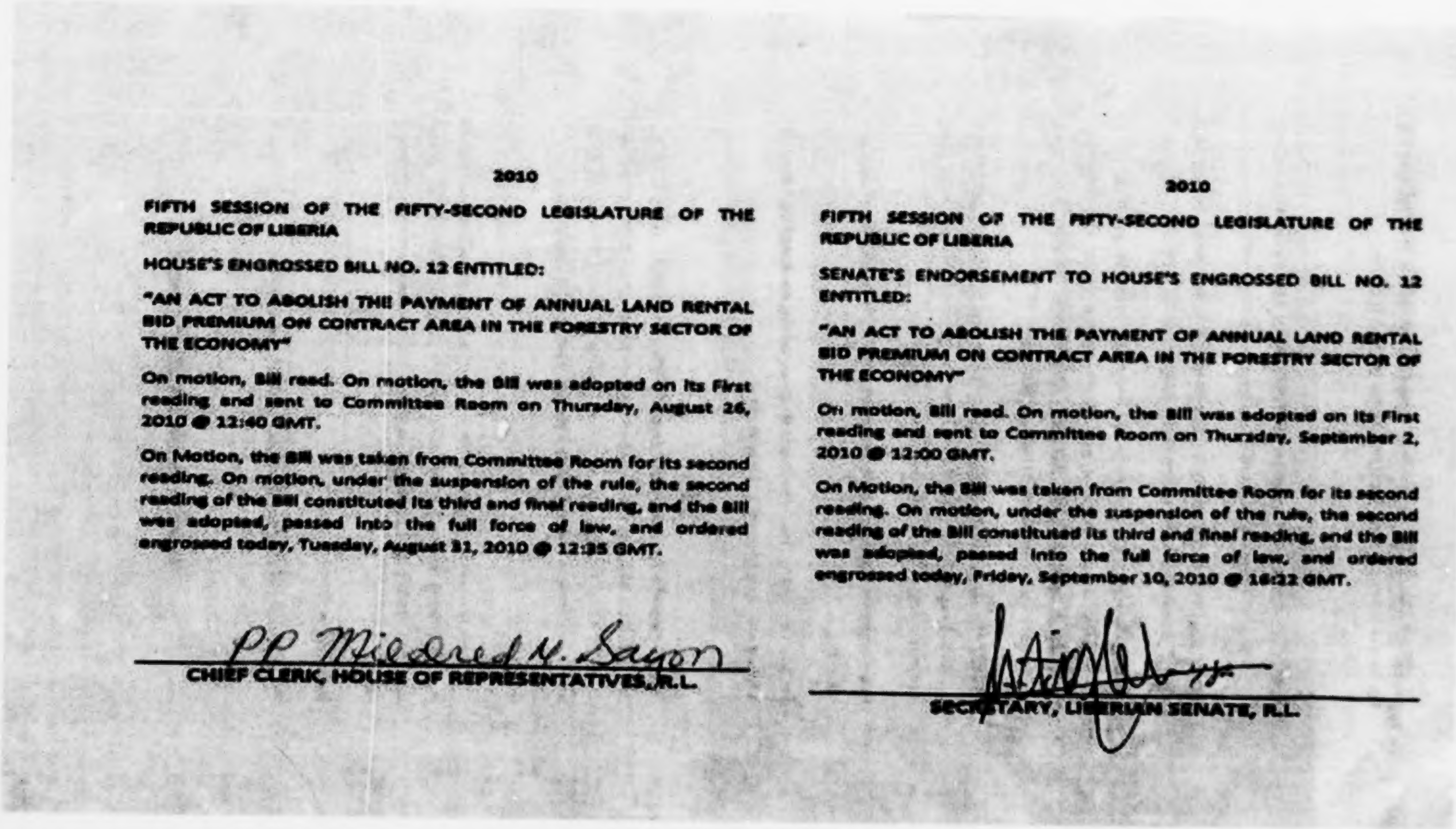
Section I: That from and immediately upon the passage of this Act, Annual Land Rental Bid Premium paid on contract area is hereby abolished.

Section II:

Section III:

Section IV:

ANY LAW TO THE CONTRARY NOTWITHSTANDING.



2010

FIFTH SESSION OF THE FIFTY-SECOND LEGISLATURE OF THE REPUBLIC OF LIBERIA

HOUSE'S ENGROSSED BILL NO. 12 ENTITLED:

"AN ACT TO ABOLISH THE PAYMENT OF ANNUAL LAND RENTAL BID PREMIUM ON CONTRACT AREA IN THE FORESTRY SECTOR OF THE ECONOMY"

On motion, Bill read. On motion, the Bill was adopted on its First reading and sent to Committee Room on Thursday, August 26, 2010 @ 12:40 GMT.

On Motion, the Bill was taken from Committee Room for its second reading. On motion, under the suspension of the rule, the second reading of the Bill constituted its third and final reading, and the Bill was adopted, passed into the full force of law, and ordered engrossed today, Tuesday, August 31, 2010 @ 12:35 GMT.

PP Mildred N. Sayon

CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.

2010

FIFTH SESSION OF THE FIFTY-SECOND LEGISLATURE OF THE REPUBLIC OF LIBERIA

SENATE'S ENDORSEMENT TO HOUSE'S ENGROSSED BILL NO. 12 ENTITLED:

"AN ACT TO ABOLISH THE PAYMENT OF ANNUAL LAND RENTAL BID PREMIUM ON CONTRACT AREA IN THE FORESTRY SECTOR OF THE ECONOMY"

On motion, Bill read. On motion, the Bill was adopted on its First reading and sent to Committee Room on Thursday, September 2, 2010 @ 12:00 GMT.

On Motion, the Bill was taken from Committee Room for its second reading. On motion, under the suspension of the rule, the second reading of the Bill constituted its third and final reading, and the Bill was adopted, passed into the full force of law, and ordered engrossed today, Friday, September 10, 2010 @ 16:22 GMT.

SECRETARY, LIBERIAN SENATE, R.L.

Annex 37

Example of payment plan

[redacted]

DEPUTY MINISTER FOR REVENUE

CC: Minister of Finance

Annex 38

Status of existing forest concession agreements

FOREST MANAGEMENT CONTRACTS (FMCs)

Type	Contract Holder	Area (ha)	Bid (USD)	County	Effective	Status
FMC-A	Alpha Logging & Wood Processing Company	119,240	10.05	Bong, Gbarpolu	Sept 2008	
FMC-B	EJ&J Investment Corp.	57,262	5.06	River Cess	Sept 2008	Exporting
FMC-C	Liberia Tree & Trading Corporation (LTTC)	59,374	9.60	River Cess	Sept 2008	Exporting
FMC-F	Euro Logging Liberia	254,583	10.25	River Gee, Grand Gedeh	Sept 2009	Under cancellation
FMC-I	Geblo Logging Company	131,466	10.75	Grand Gedeh, Sinoe	Sept 2009	Exporting
FMC-K	International Consultant Capital (ICC)	266,910	10.75	Grand Cru, Sinor	Sept 2009	
FMC-P	Atlantic Resources Ltd.	119,344	8.90	Grand Cru, Maryland, River Gee	Sept 2009	
	TOTAL HA.	**1,008,179**				

TIMBER SALES CONTRACTS (TSC)

Type	Contract Holder	Area (ha)	Bid (USD)	County	Effective date	Status
TSC- A2	Tarpeh Timber Corp.	5000	5	Grand Bassa	July 2008, extended 3 yrs	Exporting
TSC-A9	B &V Timber Company	5000	20	Grand Cape Mount	July 2008, extended 3 yrs	Exporting
TSC-10	B & V Timber Company	5000	6.01	Grand Cape Mount	July 2008, extended 3 yrs	
TSC 6	B & V Timber Company	5000	20	Gbarpolu, Bong	July 2008, extended 2 yrs?	? see note
TSC-A7	Bargor & Bargor Enterprises, Inc.	5000	1.91	Gbarpolu	July 2008, extended 3 yrs	Exporting
TSC-A3	Akewa Group of Companies	5000	5.2	Grand Bassa	July 2008, extended 3 yrs	Exporting
TSC-A11	Bassa Logging & Timber Company	5000	10.25	Grand Cape Mount	July 2010	
TSC-A8	Thunder Bird	5000	2	Grand Cape Mount	July 2010	
TSC-A15	Sun Yeun Corp.	5000	16.50	Grand Cape Mount	July 2010	
TSC-A16	Sun Yeun Corp.	5000	16.50	Grand Cape Mount	July 2010	Exporting
	TOTAL HA.	**45,000**				

Note: The FDA issued a letter dated 5 August 2010 terminating TSC6 for non-payment of arrears, yet informed the Panel on 14 November 2011 that the concession had been extended for two years because it had not been operating.

PRIVATE USE PERMIT (PUP)

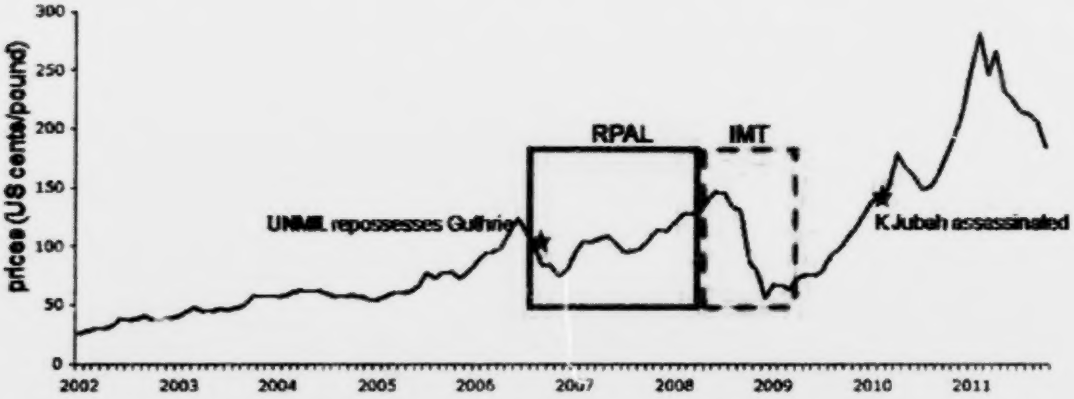
Type	Contract Holder	Areas (ha)	Location	Executor	Duration	Effective Date	Status
PUP1	Kolahun Dist. (Mary Kpoto)	4,058	Kolahun District, Lofa County	ECOWOOD (Texas International)	3 Years	Nov 25, 2009	Exporting
PUP2	Geetroh Community Forest Management(GEC	22,831	Sinoe	Universal Forestry Cooperation			
PUP3	The People of Zaye Town, Doe Clan, Dist. #1	5,564.27	Grand Bassa	Global Logging	3 Years, 9 months	Dec 17, 2010	Exporting
PUP	People of Karluway #1 & #2	28,847	Maryland	Atlantic Resources	17 Years	Aug 31, 2010	
PUP	People of Trenbo District	14,089	Grand Kru	Atlantic Resources			
PUP	People of Bolloh, Dorbor and Fenetoe	15,604	Grand Kru	Atlantic Resources			
PUP	People of Thiene District/Tienpo Community	11,193	River Gee	Atlantic Resources			
PUP	People of Jloh	36,509	Grand Kru	Atlantic Resources			
PUP	People of Zota District	39,018	Bong				
PUP	Tartweh-Drapoh Resources Management and Development Committee (TDRMDC)	33,162	Sinoe	Atlantic Resources			
PUP	The People of Dobli Clan	8,078	Bong		4 Years, 8months	Jan 4, 2011	
PUP	The People of Zodua Section	11,324	Grand Cape Mount	REDWOOD	7 Years	Jan 10, 2011	
PUP	The People of Zulo Clan	23,306	Bong	B&B**	14 Years	Jan 4, 2011	
PUP	The People of Lorla Clan	13,636	Bong				
PUP	Monica Cooper/MarGibi County	203.2	Fuama, Dist. Margibi				
PUP	The People of Lower & Upper Jloh District	36,509	Lower & Upper Jloh District, Grand Kru		22 Years	Aug 31, 2010	
PUP	The People of Doe's Chiefdom	79,568	Doe Chiefdon, Nimba		25 Years	Jan 17, 2011	
PUP	The People of Kokoyah District	21,549	Bong		13 Years	May23, 2011	
PUP	The People of Cavalla District	38,956	Cavalla District, Grand Gedeh		23 Yeara	Jun 15, 2011	
PUP	The People of Doedian District	49,394	Doedian District, Upper Rivercess		30 Years	Jun 15, 2011	
PUP	The People of Gbeapo-Thienpo District	63,287	Gbeapo-Thienpo District, River Gee		25 Years	Jun 15, 2011	
PUP	The People of Campwood-Gheegbahn District	50,875.6	Grand Bassa & Bong		25 Years	Mar 16, 2011	

PUP	The People of Zleh Town,Gbao Administrative District	28,143	Grand Gedeh		17 Years	Jun 3, 2011	
PUP	The People of Chedepo & Potupo Districts	51,261	River Gee	Mandra Forestry Liberia Ltd,** Tropical Timber Inc**	25 Years	Apr 28, 2011	
PUP	The People of Deekpeh Section	11,127	Grand Bassa		25 Years	May 4, 2011	
PUP	The People of Gibi District	22,162.8	Margibi		13 Years	Jan 19, 2011	
Total ha		**720,255**					

** Contractor name derived from social agreements with the landowner.

Annex 39

Global rubber prices and management regimes at Guthrie plantation



Price for RSS-3 (Ribbed Smoked Sheet Natural Rubber)

Source: indexmundi.com/commodities/?commodity=rubber&months=120.